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ABSTRACT

The course outlines contained in this book were developed to assist business educators with the implementation of competency-based instruction in Virginia. The outlines are for courses in accounting, business data processing, clerical accounting, and recordkeeping occupations. Each outline is composed of a course description; a listing of skill areas; a topical outline; and enabling, terminal, and personal employability competencies. Each terminal and each personal employability competency has an accompanying performance objective. The enabling competencies are provided to help teachers stress skills and knowledge that students must develop to achieve the terminal competencies. (KC)

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Competency-Based Course Outlines for Business and Office Education

Accounting, Business Data Processing, Clerical Accounting, and Recordkeeping Occupations

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Commonwealth of Virginia • Department of Education • Division of Program Services, Vocational Education • Richmond, Va. 23216
Revised February 1986

COMPETENCY-BASED COURSE OUTLINES

FOR BUSINESS EDUCATION

Accounting, Business Data Processing, Clerical Accounting, and Recordkeeping Occupations

Produced by

Business Education Service, Virginia Department of Education, Richmond, Virginia 23216

and

Virginia Vocational Curriculum Center, Henrico County Public Schools, Department of Vocational and Community Education

Glen Allen, Virginia 23060-2208

FOREWORD

In the next decade, businesses and industries in Virginia will require large numbers of skilled workers. Therefore, vocational education at the secondary and postsecondary levels will have the responsibility of preparing individuals for a variety of occupations.

Through competency-based education (CBE), students will gain the preparation necessary for their entry into the work force in Virginia. Also, CBE will enhance articulation of students between vocational programs and levels of education. Finally, CBE can help retrain workers who have been displaced in the work force because of changing technology.

This guide will serve to assist teachers and administrators in developing instructional materials which meet the needs of students and industry and comply also with the Virginia CBE standards for vocational and adult education.

S. John Davis
Superintendent of Public Instruction

Dewey T. Oakley
Administrative Director
Vocational and Adult Education

ACKNOWLEDGMENTS

An improvement objective of vocational education in Virginia has been the implementation of competency-based programs in each school division. The improvement objective was to be completed by June 30, 1984 in all approved vocational education programs. The objective affirms a belief in instruction that best serves the needs of students. Competency-based instruction requires clearly identified competencies for each offering, as well as instructional procedures to assist each student to achieve the designated competencies.

The Business Education Service, as part of the Division of Vocational Program Services, is committed to the goal of providing effective competency-based course outlines. Performance objectives have been provided for terminal competencies.

This book includes course outlines for accounting, business data processing, clerical accounting, and recordkeeping programs. Each outline identifies recommended competencies and performance objectives which are essential in achieving competency-based instruction. The performance objectives should be used as bases for developing criterion-referenced measures in each offering.

Development of these competency-based course outlines has involved the time, effort, and talents of the task force members identified in the acknowledgments. Recognition is given to the dedicated business educators who were members of this group.

Accounting

Becky Congleton, Homer L. Ferguson High School, Newport News
Jocelyn Wood, I. C. Norcom High School, Portsmouth

Business Computer Applications

Sylvia Custer, Homer L. Ferguson High School, Newport News
Brenda DeJarnette, Bayside High School, Virginia Beach
Marolyn Quarles, Petersburg High School, Petersburg
Peggy Robinson, James Monroe High School, Fredericksburg

Business Data Processing I & II

Roberta Cool, Norfolk Technical-Vocational Center, Norfolk
Kenneth Erickson, William Fleming High School, Roanoke
Tonia Queen, W. T. Woodson High School, Fairfax
James G. Brown, Chesterfield Technical Center, Chesterfield
Robert Harrop, Virginia Beach Technical Center, Virginia Beach
Ruth Miles, Richmond Technical Center, Richmond

Computer Concepts

Nancy Melesco, Ferrum College, Ferrum (formerly at Patrick Henry High School, Roanoke),
Patricia Capilongo, Western Branch High School, Chesapeake

Recordkeeping

Peggy Becouvarakis, Kecoughtan High School, Hampton
Jessee Derey, Northside High School, Roanoke

Clerical Accounting I & II

Helen Stewart, James Wood High School-Ridge Campus, Frederick
Wanda Radford, Floyd County High School, Floyd

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Business Data Processing Job Assessment Committee

Janice Agee, Arnold R. Burton Vocational-Technical Center, Salem
Ann Banks, Richmond Technical Center, Richmond
Leon Bailey, Virginia Beach Vocational-Technical Center, Virginia Beach
Charles V. Holt, Norfolk Vocational-Technical Center, Norfolk
Karen L. Miller, Mt. Vernon High School, Fairfax
Jill Shelton, Ferguson High School Education Magnet, Newport News

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Dr. Kay B. Brown, Vocational Curriculum Development Supervisor, Virginia Department of Education, coordinated the final publication process. The organizational and editorial revisions necessary to prepare the manuscript for publication were performed by the Virginia Vocational Curriculum Center, administered by Henrico County Public Schools, Department of Vocational and Community Education:

Flora C. Armstrong, Center Director
Anita T. Cruikshank, Writer/Editor.

Lydia M. Bell, Director
Division of Vocational Program Services
Virginia Department of Education

Carl E. Jorgensen, Associate Director
Business Education
Virginia Department of Education

INTRODUCTION

The course outlines contained in this book were developed to assist business educators with the implementation of competency-based instruction. Essential skill areas and competencies with accompanying performance objectives for beginning workers in accounting and computing occupations are provided in the outlines.

Development of the Outlines

Content included in the outlines is based on the following:

1. Competencies previously recommended by the Business Education Service as appropriate for the courses, particularly those identified in the Competency-Based Course Outlines for Business and Office Education: Accounting, Business Data Processing, Accounting, and Recordkeeping Occupations, 1981.

2. The Vocational-Technical Education Consortium of States (V-TECS) catalog for Bookkeeping/Account/Payroll Clerk, 1978 (noted as BAPC), Data Processing Operations, 1975 (noted as DPO), Data Processing, 1985 (noted as V-TECS DP), and Secretarial, Stenographic, Typing and Related Occupations, 1979 (noted as SSTR).

3. Information contained in the Level I, II, and III Competencies for Business Education, Learning Manager's Guide, 1983, developed through a project of the Florida Department of Education and reprinted and distributed by the Virginia Department of Education to Virginia business educators. Competencies and performance objectives from the Florida materials related to competencies and performance objectives in the outlines are noted in the Ref. (Reference) column as LEVEL I, II, or III, with appropriate page numbers.

4. Information contained in the Guide for Integrating FBLA into the Classroom, available from Future Business Leaders of America-Phi Beta Lambda, Inc., reprinted by the Virginia Department of Education, and distributed to Virginia business educators. Activities in the guide related to competencies and performance objectives in the outlines are noted in the Ref. column as FBLA Guide with appropriate page numbers.

5. Teacher input regarding what is required of students for initial employment and what can be reasonably expected of them.

6. Current instructional materials available for business education offerings.

Content Outlines

Each outline is composed of a course description; a listing of skill areas; a topical outline; and enabling, terminal, and personal employability competencies. Each terminal and each personal employability competency has an accompanying performance objective (P.O.). The enabling competencies are provided to help teachers stress skills and knowledge that students must develop to achieve the terminal competencies.

The competencies stated for sequential outlines such as Clerical Accounting I and Clerical Accounting II are often quite similar. The difference usually is in the difficulty of the materials used and with the levels of performance considered minimum for advancement to the next course or for job entry. The performance levels stated are generally at a lower level than in the V-TECS catalogs, since those in the catalogs reflect on-the-job performance of individuals employed for some time.

Suggestions for Using the Outlines

Even though performance levels stated in the outlines are intended as the minimum, teachers may find that students do not achieve all of the competencies, particularly for the occupational preparation courses. Achievement of 80 percent of the competencies may be considered average performance for these courses. Teachers should, however, encourage students to exceed both the average number of competencies and the standards identified in the performance objectives whenever possible, assigning higher grades for superior performance.

The outlines are designed to aid the business teacher in establishing appropriate terminal and personal employability competencies for each student. They can be used effectively with local advisory committees to validate competencies, to inform administrators of course content, and to assist in the articulation of instruction from course to course as well as from the high school level to the postsecondary level.

NOTE: Additonal information may be located in The Vocational-Technical Education Consortium of States Guides for Bookkeeping/ Acconting/Payroll Clerk, 1985, developed by the South Carolina Department of Education. This publication is available from the Virginia Vocational Curriculum and Resource Center, 2200 Mountain Road, Glen Allen, Virginia 23060-2208

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ACCOUNTING (6320)

Grade Level: 11 or 12

Prerequisites: None

Accounting is a one-year, single-period course offered on an elective basis at either the eleventh- or twelfth-grade level. It is supplementary to all occupational preparation offerings except Clerical Accounting I and II. The course is designed to provide basic knowledge of accounting procedures and to develop skills in recording and analyzing transactions. In addition, preparation, use, and interpretation of financial records and statements are emphasized.

The following skill areas are included in Accounting:

Skill Area 1 -- ESTABLISHMENT OF RECORDS

- 1.1 Terminology
- 1.2 Beginning Balance Sheet
- 1.3 Opening Entry
- 1.4 Corrections

Skill Area 2 -- BUSINESS TRANSACTIONS

- 2.1 Debits and Credits
- 2.2 Journal Entries
- 2.3 Proof of Procedures
- 2.4 Posting Procedures

Skill Area 3 -- END-OF-FISCAL PERIOD

- 3.1 Trial Balance
- 3.2 Adjustment of Entries
- 3.3 Completion of Worksheet
- 3.4 Closing Procedures
- 3.5 Financial Statements

Skill Area 4 -- PAYROLL

- 4.1 Gross Earnings
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- 5.1 Terminology
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- 5.3 Flowcharts
- 5.4 Accounting Applications

Skill Area 6 -- ACCOUNTING CAREERS AND CONCEPTS

- 6.1 Careers
- 6.2 Concepts

Skill Area 7 -- PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE

- 7.1 Leadership Training Skills (FBLA)
- 7.2 Human Relations Skills
- 7.3 Organization Skills
- 7.4 FBLA-Related Activities

ACCOUNTING (6320)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
1. ESTABLISHMENT OF RECORDS				
1.1 Terminology	Define specific accounting terms, such as asset, liability, capital, debit, credits, journals, source documents, and double entry accounting?	1.1	Use accounting terms as they occur in oral or in written work?	
		P.O.1.1	Given a list of accounting terms, use each term in the proper context with 80% accuracy in both written and oral exercises.	
1.2 Beginning Balance Sheet	Classify items as assets, liabilities, or capital?	1.2	Prepare a beginning balance sheet?	
	Solve the accounting equation?	P.O.1.2	Given data and forms, prepare a beginning balance sheet with 100% accuracy.	V-TECS BAPC 42
	Complete a balance sheet, including the heading, asset, liability, and capital sections?			
1.3 Opening Entry	Transfer the beginning balance sheet information to the general journal in correct entry form?	1.3	Record and post the opening entry?	
	Open general ledger accounts by recording the account titles and assigned numbers?	P.O.1.3	Given a beginning balance sheet and forms, record opening entry in general journal, open ledger accounts, and post opening entry with 100% accuracy.	LEVEL II 4-9

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Transfer debit and credit balances from opening entry to the general ledger accounts?		
1.4 Corrections	Locate errors?	1.4 Locate and correct errors?	
	Correct errors, using proper techniques?	P.O.1.4 Given selected problems with errors, locate and correct errors with 80% accuracy.	V-TECS BAPC 38
2. BUSINESS TRANSACTIONS			
2.1 Debits and Credits	Label the debit and credit side of accounts?	2.1 Debit and credit accounts for 10 transactions involving increases and decreases to the accounts?	
	Label the increase and decrease side of accounts?	P.O.2.1 Given 10 transactions, analyze each and compute final account balances with 80% accuracy.	
	Record transactions involving increases and decreases in income and expense accounts?		
	Compute account balances?		
2.2 Journal Entries	Journalize cash transactions in a multi-column cash journal?	2.2 Journalize business transactions for a selected period?	

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Journalize transactions of a merchandising business in a combination journal and special journals?	P.O.2.2 Given business transactions and proper journal(s), record the transactions with 80% accuracy.	LEVEL II 33-35 46-47 59-60 65-66
2.3 Proof of Procedures	Prove the equality of debits and credits in journals?	2.3.1 Prove the equality of debits and credits in one set of journals?	
	Prove cash by comparing check record or actual cash balance with cash journal balance?	P.O.2.3.1 Given a journal with recorded transactions, total columns and prove the equality of debits and credits with 100% accuracy.	V-TECS BAPC 40-41
	Total and rule the journals?	2.3.2 Prove cash?	
		P.O.2.3.2 Given a journal with recorded transactions and the actual cash balance, prove cash, total, and rule journal with 100% accuracy.	V-Tecs BAPC 40-41
2.4 Posting Procedures	Post the individual amounts in the general columns to the accounts in the general and subsidiary ledgers?	2.4 Post to the proper ledger accounts for a selected period?	
	Post the totals of the special columns to the general ledger?	P.O.2.4 Given journal(s) with entries and necessary ledger(s), post entries without error.	LEVEL II 36-39 48-51 61-64 71-74
	Indicate proper posting references?		

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
3. END-OF-FISCAL PERIOD			
3.1 Trial Balance	Compute the account balances? Record account balances in trial balance columns of worksheet and prove equality of debits and credits? Follow recognized procedures for locating errors that can cause trial balances to be out of balance?	3.1 Prepare a trial balance to prove equality of debits and credits posted to ledger accounts? P.O.3.1 Given a general ledger and a worksheet, prepare a trial balance with 100% accuracy.	LEVEL II 10-12
3.2 Adjustment of Entries	Plan and record adjustments on the worksheet needed to update account balances, such as merchandise inventory, prepaid amounts, supplies, depreciation, and bad debts? Total adjustment columns and prove equality of debit and credit totals? Update general ledger accounts by recording and posting adjusting entries?	3.2.1 Adjust accounts in proper columns on worksheet? P.O.3.2.1 Given a worksheet with completed trial balance and adjustment data, adjust five accounts with 100% accuracy. 3.2.2 Accurately journalize and post adjusting entries? P.O.3.2.2 Given a completed worksheet, journal, and ledger, journalize and post adjusting entries with 100% accuracy.	LEVEL II 10-12 LEVEL II 16-18

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
3.3 Completion of Worksheet	Combine trial balance and adjustment columns and extend the income and expense items to the income statement columns?	3.3 Complete worksheet to determine amount of income or loss for a fiscal period?	
	Total the income statement and balance sheet columns?	P.O.3.3 Given an eight-column worksheet with trial balance and adjustment columns prepared, complete the worksheet with 100% accuracy.	LEVEL II 10-12
	Calculate net income or net loss by determining difference in income statement/balance sheet columns?		
	Enter income/loss, total, and rule columns?		
3.4 Closing Procedures	Prepare journal entries to clear the income, cost, and the expense accounts by transferring their balances to the income summary account?	3.4.1 Close the ledger by preparing entries needed for the summary, capital, and drawing accounts?	
	Prepare a journal entry to transfer the balance of the drawing account to the capital account?	P.O.3.4.1 Given a completed worksheet and a journal, record closing entries with 100% accuracy.	LEVEL II 19-23
		3.4.2 Post closing entries?	
		P.O.3.4.2 Given a journal with closing entries recorded and a ledger, post the entries with 100% accuracy.	LEVEL II 19-23

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Prove equality of debits and credits posted to accounts?	3.4.3 Prepare a post-closing trial balance to prove the equality of debits and credits posted to the accounts?	
		P.O.3.4.3 Given a closed ledger, prepare a post-closing trial balance with 100% accuracy.	LEVEL II 24-27
3.5 Financial Statements			
Income statement	Complete worksheets in preparation for income statements?	3.5.1 Prepare an income statement from a completed worksheet?	
		P.O.3.5.1 Given a completed worksheet and report form, prepare an income statement with 100% accuracy.	LEVEL II 13
Distribution of net income statement		3.5.2 Prepare a distribution of net income statement?	
		P.O.3.5.2 Given net income/loss, distribution data, and form, prepare a distribution of net income statement with 100% accuracy.	

ACCOUNTING (6320)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
Capital statement	Identify components of a capital statement?	3.5.3	Prepare a capital statement from a completed worksheet and capital account information?	
		P.O.3.5.3	Given a completed eight-column worksheet and a two-column statement form, prepare a capital statement with 100% accuracy.	LEVEL II 14
Balance sheet	Identify components of a balance sheet?	3.5.4	Prepare a balance sheet from a completed worksheet and capital statement?	
		P.O.3.5.4	Given a completed worksheet, statement form, and a completed capital statement, prepare balance sheet with 100% accuracy.	LEVEL II 15
Supporting schedules	Apply verification principle, using subsidiary and general ledgers, to prepare schedules such as accounts receivable, accounts payable, and cost of goods sold?	3.5.5	Prepare supporting schedules for accounts receivable, accounts payable, and cost of goods sold?	
		P.O.3.5.5	Given subsidiary ledgers, completed worksheet, and necessary forms, prepare supporting schedules with 100% accuracy.	LEVEL II 44-45 57-58

ACCOUNTING (6320)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
4. PAYROLL				
4.1 Gross Earnings	Compute hours worked and overtime?	4.1	Compute gross earnings for employees?	
	Compute commissions?	P.O.4.1	Given number of hours worked and hourly rate or salary or commissions data, compute gross earnings for five employees with 100% accuracy.	LEVEL II 76-81
4.2 Deductions	Compute required and voluntary deductions, using charts?	4.2	Compute deductions for employees?	
		P.O.4.2	Given a payroll register with gross earnings recorded for five employees, appropriate tax charts, and pertinent data, determine and record required and voluntary deductions with 100% accuracy.	LEVEL II 77-81
4.3 Net Pay		4.3	Compute net pay?	

ACCOUNTING (6320)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
		P.O.4.3	Given a payroll register with gross earnings and total deductions for five employees, compute net pay with 100% accuracy.	LEVEL II 77-81
4.4 Records	Transfer payroll data from payroll register to individual employees earnings records?	4.4	Prepare employee earnings records?	
		P.O.4.4	Given a completed register and employee earnings records, record the information on the payroll register in the employee earnings record and calculate accumulated earnings with 100% accuracy.	LEVEL II 82-83
4.5 Disbursements	Identify components of a payroll check?	4.5	Prepare payroll checks from payroll records?	
		P.O.4.5	Given a completed payroll register and five blank payroll checks, prepare payroll checks with 100% accuracy.	LEVEL II 84-86
4.6 Journal Entries	Calculate the entries for salary expense, Federal Insurance Contributions Act (FICA) taxes, employee income taxes, and other deductions?	4.6.1	Journalize and post entries for salary expense, FICA tax, federal income tax, state income tax, and other deductions?	

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.4.6.1 Given a completed payroll register, a journal, and a ledger, journalize and post employees' payroll with 100% accuracy.	LEVEL III 85-86
	Calculate the entries for employer FICA, State Unemployment Tax Act (SUTA), and Federal Unemployment Tax Act (FUTA) taxes?	4.6.2 Journalize and post entries for the employer FICA, FUTA, and SUTA taxes?	
		P.O.4.6.2 Given a completed payroll register, employer's tax rates for FICA, FUTA, and SUTA, a journal, and a ledger, journalize and post the employer's payroll liabilities with 100% accuracy.	LEVEL III 85-86
5. DATA PROCESSING			
5.1 Terminology	Define basic data processing terms?	5.1 Use data processing terms as they occur in oral or written work?	
		P.O.5.1 Given a list of data processing terms, identify the correct definition of each with 80% accuracy on an objective test.	LEVEL I 347-349
5.2 Relationships	Explain how electronic data processing is used in accounting?	5.2 Identify the effects of electronic data processing on accounting work?	

ACCOUNTING (6320)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
		P.O.5.2	Given a microcomputer application, identify the effects of electronic data processing on accounting work with 80% accuracy.	LEVEL II 94,96
5.3 Flowcharts	Identify flowchart symbols?	5.3	Correctly prepare a flowchart to solve an accounting problem using electronic data processing?	
		P.O.5.3	Given an accounting problem, prepare a flowchart to solve the problem using electronic data processing. Flowchart must be judged acceptable according to instructor's checklist.	LEVEL III 171-172
5.4 Accounting Applications	Identify accounting applications appropriate for a computer system?	5.4.1	Describe how a manual accounting operation can be computerized?	
		P.O.5.4.1	Given a list of five manual accounting operations, explain how four out of five can be computerized.	LEVEL II 94
	Compare manual systems and electronic data processing systems in accounting operations such as journalizing, posting, payroll, and purchases and sales records?	5.4.2	Assess the impact of microcomputers on accounting applications?	

ACCOUNTING (6320)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.5.4.2 Given accounting applications, explain in writing or orally the impact microcomputers have had on 80% of these applications.	
6. ACCOUNTING CAREERS AND CONCEPTS			
6.1 Careers	Define terminology related to accounting careers?	6.1 Identify entry-level positions, advancement level positions, educational requirements, and career opportunities in accounting?	
	Identify how accounting is a foundation for careers and for a personal financial life?		
	Identify the differences in the work of accountants, bookkeepers, accounting clerks, and general office clerks?	P.O.6.1 Given guidelines and appropriate references, identify with 100% accuracy entry-level positions, advancement options, and educational requirements related to a selected accounting career opportunity.	
6.2 Concepts	Identify applications of eleven basic accounting concepts?	6.2 Apply basic accounting concepts to business situations?	
		P.O.6.2 Given objective test questions and/or business situations, identify the basic concepts with 80% accuracy.	

ACCOUNTING (6320)

Topical Outline		Personal Employability Competencies
		Does the student:
7. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE		
7.1 Leadership Training Skills (Future Business Leaders of America)	7.1	Participate in Future Business Leaders of America?
	P.O.7.1	Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
7.2 Human Relations Skills		
Office behavior	7.2.1	Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations in the office?
	P.O.7.2.1	Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Personality traits	7.2.2	Exhibit personality traits that increase job performance?
	P.O.7.2.2	Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	7.2.3	Evaluate personal work habits and attitudes?
	P.O.7.2.3	Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.
Attendance and punctuality	7.2.4	Maintain regular and prompt attendance?
	P.O.7.2.4	Given a classroom schedule, attend class and arrive on time at least 90% of the time during each grading period.

ACCOUNTING (6320)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
Ability to follow instructions	7.2.5 Follow oral or written instructions in the completion of assigned tasks?
	P.O.7.2.5 Given oral or written instructions for selected activities, listen or read and follow instructions with 100% accuracy.
Appearance and grooming	7.2.6 Exhibit good grooming and appropriate attire for work, according to office standards?
	P.O.7.2.6 Given a simulated office situation for one week and the standards of dress and grooming expected, dress appropriately and demonstrate the essentials of grooming as outlined in the standards. Appearance will be judged appropriate if an acceptable rating is received on each item on checklist.
7.3 Organizational Skills	7.3 Keep the area in and around the work station uncluttered?
	P.O.7.3 Given an assigned work station and a checklist for maintaining the work station, maintain an orderly work station during 90% of the grading period.
7.4 FBLA Related-Activities	Activities can be taken from the FBLA Guide as follows: 4.27 - 4.39 Human Relations Skills 4.47 - 4.52 Leadership Training Skills

BUSINESS COMPUTER APPLICATIONS (6612)

Grade Level: 11 or 12

Prerequisites: Typewriting or Keyboarding

Recommended: Accounting

Business Computer Applications is a one-year, single-period course that includes an introduction to data processing. Students develop skills in automated business applications such as inventory, order billing, and accounting systems. The major emphasis in the course is on developing skills in the use of software for business systems, and instruction is designed to develop entry-level skills in using the microcomputer. An introduction to word processing may be included in the course to help students explore software for the communications functions of the office. (Cooperative Office Education may be a part of this course.)

The following skill areas are included in Business Computer Applications:

Skill Area 1--INTRODUCTION
- 1.1 Need for Data
- 1.2 Basic Concepts
- 1.3 History

Skill Area 2--COMPUTER OVERVIEW
- 2.1 Types
- 2.2 Hardware
- 2.3 Software/Programs
- 2.4 Storage
- 2.5 Numbering Systems
- 2.6 Data Representation

Skill Area 3--INPUT/OUTPUT DEVICES
- 3.1 Basic Devices
- 3.2 Special Purpose Devices

Skill Area 4--BUSINESS, SOCIETY, AND COMPUTERS
- 4.1 Users
- 4.2 Applications
- 4.3 Social Issues

Skill Area 5--CAREER EXPLORATION
- 5.1 Preparation
- 5.2 Job Choices
- 5.3 Emerging Occupations

Skill Area 6--PROGRAMMING CONCEPTS
- 6.1 Procedures
- 6.2 Problem-Solving Techniques

Skill Area 7--PROGRAMMING LANGUAGE: BASIC
- 7.1 BASIC Commands and Statements
- 7.2 Code and Test Operations
- 7.3 Documentation
- 7.4 Calculations and Comparisons
- 7.5 Subroutines
- 7.6 Disk Files

Skill Area 8--SOFTWARE BUSINESS APPLICATIONS
- 8.1 Data Management System
- 8.2 Automated Accounting
- 8.3 Electronic Spreadsheet
- 8.4 Word Processing (Optional)

Skill Area 9--PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE
- 9.1 Leadership Training Skills (FBLA)
- 9.2 Human Relations Skills
- 9.3 Job-Seeking Skills
- 9.4 Organizational Skills
- 9.5 FBLA-Related Activities

SKILL AREA 10--OFFICE EXPERIENCE
- 10.1 Simulations
- 10.2 Cooperative Office Education

BUSINESS COMPUTER APPLICATIONS (6612)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
1. INTRODUCTION				
1.1 Need for Data	List demands for data that business and industry experience?	1.1	Identify basic data needs of business and industry and of government?	
		P.O.1.1	Given a list of unique data processing applications, match applications to business and industry or government with 80% accuracy.	LEVEL I 383-384
1.2 Basic Concepts				
Terminology	Define typical data processing terminology?	1.2.1	Sequence the steps in the data processing cycle and explain each step?	
Cycle	Identify the steps in the data processing cycle?	P.O.1.2.1	Given the steps of a data processing cycle, arrange the steps sequentially and record a definition for each step. All steps must be correctly sequenced and defined with 80% accuracy.	LEVEL II 93-94
Methods	Identify devices used for mechanical processing of data?	1.2.2	Distinguish among manual, mechanical, and electronic data processing systems?	

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Identify components of electronic data processing systems?	P.O.1.2.2 Given information on the operations and devices of data processing systems, identify the operations and devices as used in manual, mechanical, and electronic data processing systems with 80% accuracy on a written test.	
1.3 History			
Pre-Computer	Describe the historical importance of the abacus?	1.3.1 Describe historical events of the pre-computer era of data processing?	
	Describe the importance of Pascal's adding machine?	P.O.1.3.1 Given a list of historical events of the pre-computer era, describe at least 80% of the events accurately. Each description must outline the contribution made by the event toward the progress of technology leading to the advent of the computer.	LEVEL I 351-354
	Describe the importance of Jacquard's Loom?		
	Describe the contribution of Herman Hollerith?		
	Describe the contributions of James Powers?		
	Describe the contributions of Charles Babbage?		

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
Computer era	Explain the significance of the following computer systems? Mark I EDVAC ENIAC UNIVAC Describe unique characteristics and importance of each computer generation? Discuss current technological advances in computer systems?	1.3.2 Explain the development of various computer systems? P.O.1.3.2 Given a list of early computers, identify significant technological developments of each in computer evolution with 80% accuracy on a written test.	LEVEL I 351-354
2. COMPUTER OVERVIEW			
2.1 Types	Describe applications of digital computers?	2.1 Differentiate between digital and analog computers? P.O.2.1 Given a written test on the types of computers, describe the differences between analog and digital computers with 80% accuracy.	
2.2 Hardware	Define hardware? Identify the essential hardware components of a typical computer system? Define and give an example of a computer storage device?	2.2.1 Identify and explain the function of the basic components of a typical computer system? P.O.2.2.1 Given a list of the basic hardware components of a typical computer system, write an explanation of the functions of the hardware components with 80% accuracy.	

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Define and give an example of a computer input device?		
	Define and give an example of a computer output device?		
	Identify the three parts of the central processing units?	2.2.2 Explain the functions of the central processing unit?	
		P.O.2.2.2 Given the three parts of the central processing unit of a computer, explain the functions of each unit. The explanations must indicate knowledge of the operation of each unit and be judged acceptable according to instructor's checklist.	
2.3 Software/ Programs	Define software, including machine operation programs?	2.3.1 Categorize a list of programs according to functions?	
	Describe functions of the computer operating system?	P.O.2.3.1 Given a list of the different types of computer programs and a list of the functions of various types of programs, match the type of program with the correct function with 80% accuracy.	
	Describe functions of utility programs?		
	Describe functions of application programs?		
	Describe how development of the symbolic form of coding simplified the programmer's work?		

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Describe COBOL, RPG, and BASIC programming languages?	2.3.2 Differentiate among high-level languages?	
		P.O.2.3.2 Given information on program languages, describe in writing COBOL, RPG, and BASIC languages. Descriptions must indicate preferred business use of each language and be judged acceptable according to instructor's checklist.	LEVEL I 367-368
2.4 Storage	Define and give examples of primary storage?	2.4 Categorize types of storage as primary or secondary?	
	Define and give examples of secondary storage?	P.O.2.4 Given instruction on various methods of data processing storage, identify selected methods of storage as primary or secondary with 80% accuracy.	
2.5 Numbering Systems	Define binary and decimal numbering systems?	2.5 Distinguish between binary and decimal numbering systems?	
		P.O.2.5 Given information on numbering systems, describe the bases for the binary and decimal numbering systems with 100% accuracy.	

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
2.6 Data Representation	Explain the need for various data representation codes?	2.6 Interpret information presented in the format of a computer data representation system? P.O.2.6 Given the coding scheme for a data representation code, identify data that is represented in this code with 80% accuracy.	
3. INPUT/OUTPUT DEVICES			
3.1 Basic Devices	Identify the following as input/output devices? printer card reader card punch magnetic tape unit, including tape cassette magnetic disk unit, including hard and floppy disks paper tape unit cathode ray tube with keyboard teletypewriter.	3.1 Identify functions of common input/output devices? P.O.3.1 Given a list of common input/output devices and a list of functions of the devices, match the items with 80% accuracy.	

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
3.2 Special Purpose Devices	Identify the following input/output devices?	3.2 Describe the functions of special purpose input/output devices?	
	optical character reader optical mark reader magnetic ink character recognition unit light pen audio pen audio response unit plotter computer output microfilm unit point of sale/transaction device.	P.O.3.2 Given information on special purpose input/output devices, list six such devices and describe their function with 100% accuracy.	
4. BUSINESS, SOCIETY, AND COMPUTERS			
4.1 Applications	Define a computer application?	4.1 Identify computerized applications in government, business, industry, and in the home?	
Government	Discuss major computerized applications used by government?		
Business	Discuss the use of computers in management?	P.O.4.1 Given information on computer use, identify and give a brief description of two computerized applications each in government, business, industry, and in the home with 100% accuracy.	
	List typical computerized accounting applications?		

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	List typical office systems that may be computerized?		
	List typical uses of computers in processing financial transactions?		
Industry	Give examples of the use of computers in the following industries? petroleum automotive manufacturing research.		
Consumer	List uses of computers in the home?		
4.2 Social Issues	Identify areas of public concern in which computers may be used?	4.2.1 Cite an example of a computer use in each of the following areas? energy medicine law enforcement retailing education transportation.	
	Explain common misconceptions and myths related to the computer?	4.2.2 Correct common misconceptions and myths related to the computer?	

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Explain the use of computers and the Privacy Act of 1974?	4.2.3 Describe situations involving violations of privacy and fraudulent or criminal uses of computers?	
	Define computer crime and fraud?	4.2.4 Describe the impact computers may have on society?	
		P.O.4.2.4 Given a list of new and emerging areas in which the computer plays an increasingly important role, select a topic and prepare a written report that will be presented orally. The report will be satisfactory if it includes four of the following points: 1) benefits of using the computer, 2) advantages to workers, 3) benefits to individuals or consumers, 4) negative aspects of computer use, and 5) future trends.	
5. CAREER EXPLORATION			
5.1 Preparation	Identify careers in data processing?	5.1 Identify educational programs available for data processing careers?	
	Identify educational requirements for data processing careers?		

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
		P.O.5.1	Given a list of data processing careers and a list of appropriate educational programs, match the items with 80% accuracy.	LEVEL I 380-382
5.2 Job Choices	Identify individual job titles in data processing?	5.2.1	Match a list of job titles with job descriptions and entry-level requirements?	
		P.O.5.2.1	Given a list of job titles and a list of job descriptions and entry-level requirements, match the items with 80% accuracy.	
	Match operations performed with data processing job titles with entry-level requirements?	5.2.2	Construct a personal career ladder for two positions?	
	Match individual abilities and skills with entry-level requirements?	P.O.5.2.2	Given information about data processing career ladders and descriptions of positions in the data processing field, prepare a personal career ladder which includes data processing career choices, job descriptions, experience requirements, educational requirements, and salary scales.	

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
5.3 Emerging Occupations	List examples of new and future computer uses?	5.3 Describe how new and future computer uses will affect career opportunities in the data processing and office occupations areas?	
		P.O.5.3 Given a list of new and future uses of computers, describe how each of these uses will affect one career opportunity in data processing and office occupations.	
6. PROGRAMMING CONCEPTS			
6.1 Procedures	Outline the steps for preparing a program?	6.1 Sequence the steps for preparing a program?	
		P.O.6.1 Given the steps performed by a programmer in completing a programming assignment, sequence the steps with 80% accuracy.	V-TECS PROG. 40
6.2 Problem-Solving Techniques	Describe the steps needed to solve a problem? Identify flowchart symbols?	6.2 Prepare a detailed program flowchart or other logical solution for a specified problems?	

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.6.2 Given a set of problem specifications for a business application, develop a flowchart showing logical solution to the problem with 80% accuracy.	LEVEL III 170-172
7. PROGRAMMING LANGUAGE: BASIC			
7.1 BASIC Commands	Identify the functions of common BASIC statements and commands?	7.1 Explain functions of commonly used BASIC statements?	
		P.O.7.1 Given a list of commonly used BASIC statements, describe their functions with 100% accuracy.	
7.2 Code and Test Operations	Use BASIC statements to code programs to input data in report format?	7.2 Code and run a BASIC program that will produce a listing of data in report format?	
		P.O.7.2 Given a problem that requires the listing of FBLA names and addresses, code and run a program that will produce a listing in report format. The program must be judged acceptable according to instructor's checklist.	

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
7.3 Documentation	Identify the purpose of a documentation narrative?	7.3 Document a program?	
		P.O.7.3 Given record layouts, program flowchart, and program specifications, prepare a documentation narrative. The documentation is rated satisfactory when another student can take the documentation narrative and successfully run the program.	V-TECS PROG. 63
7.4 Calculations and Comparisons	Explain the hierarchy of operations? List and define the arithmetic operators?	7.4 Code and run a BASIC program that will perform calculations on given data?	
		P.O.7.4 Given a problem to solve on the computer that requires calculations on given data, code and run a program that will perform these calculations with 100% accuracy. (Problems involving sales tax, payroll, FBLA fund-raising, and grade averaging would be appropriate to meet this objective.)	
7.5 Subroutines	Explain the functions of subroutines in programming? Use BASIC statements for writing subroutines?	7.5 Code and run a BASIC program using one or more subroutines?	

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.7.5 Given program specifications relating to a problem that could be more efficiently solved using one or more programmer-created subroutines, code and run a program that will meet the specifications, using at least one subroutine.	
7.6 Disk Files	Differentiate between random access and sequential files?	7.6 Code and run a BASIC program that will read and process data from a random access disk file?	
		P.O.7.6 Given program specifications and a random access disk file comprised of student number and grade data, code and run a program that will randomly access, read, and process a specific student's data from the file with 100% accuracy.	
8. SOFTWARE BUSINESS APPLICATIONS			
8.1 Data Management System	Define specialized terms and describe the components of a software program?	8.1 Use database management software to add, modify, and retrieve records?	

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.8.1 Given an existing file for a database management software package, new records to be added, instructions for modification, and information to be found, add new records, modify existing records, and retrieve and correct records with 100% accuracy.	
8.2 Automated Accounting			
General ledger	Identify the terms used in manual and automated accounting systems?	8.2.1 Complete a trial balance, using automated accounting software?	
	Describe the principles and procedures of automating a general ledger?	P.O.8.2.1 Given an automated accounting software program, a microcomputer, and source data, generate a trial balance. Data must be verified and all errors corrected.	LEVEL II
	Key-enter data for charts of accounts and business transactions?		
Accounts payable	Identify the components of a computerized accounts payable system?	8.2.2 Enter and process accounts payable transactions and generate related reports and checks, using automated accounts payable software?	
	Describe the principles and procedures of a computerized accounts payable system?		
	Build a vendor master file?		
	Add, change, and delete vendors from the master file?		

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Key-enter accounts payable transactions and correct errors? Generate related reports? Generate checks and a check register? Verify the accuracy of computer-generated accounts payable reports? Explain the automated integration of the accounts payable/general ledger systems?	P.O.8.2.2 Given automated accounts payable software, a microcomputer, and source data, process transactions generating related reports and vendor checks. Data must be verified and all errors corrected.	LEVEL II 32-45
Accounts receivable	Identify the components of a computerized accounts receivable system? Describe the principles and procedures of a computerized accounts receivable system?	8.2.3 Enter and process accounts receivable transactions and generate related reports and customer statements, using automated accounts receivable software?	
	Build a customer master file? Add, change, and delete from the customer master file? Key-enter accounts receivable transactions and correct errors? Generate related reports and customer statements?	P.O.8.2.3 Given automated accounts receivable software, a microcomputer, and source data, process accounts receivable transactions, generating related reports and customer statements. Data must be verified and errors corrected.	LEVEL II 46-58

BUSINESS COMPUTER APPLICATIONS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Verify the accuracy of computer-generated accounts receivable reports?		
	Explain the automated integration of the accounts receivable/general ledger systems?		
Payroll	Identify the component parts of a computerized payroll system?	8.2.4 Enter and process payroll transactions and generate a payroll register, computerized checks, quarterly report, and W2 Form?	
	Key-enter employee transaction data?		
	Generate a payroll transaction proof listing?	P.O.8.2.4 Given automated payroll software, a microcomputer, and source data, process payroll transactions, generating payroll checks and related reports. Data must be verified and all errors corrected.	
	Verify the accuracy of the computer-generated payroll reports and make necessary changes?		
8.3 Electronic Spreadsheet	Identify the components of an electronic spreadsheet?	8.3 Complete an electronic spreadsheet application?	
	Describe the principles and procedures of an electronic spreadsheet?	P.O.8.3 Given electronic spreadsheet software, a microcomputer, and source data, produce one of the following applications with 100% accuracy: financial statement, job cost estimate, salary projection, budget record, or FBLA records.	
	Define and use the commands of an electronic spreadsheet software program?		

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
8.4 Word Processing (Optional)	Identify the components of a word processing software program?	8.4 Complete a suggested word processing application?	
	Describe the principles and procedures of a word processing software program?	P.O.8.4 Given a word processing software program, a microcomputer, and appropriate information, produce in mailable form a resume and letter of application.	
	Key-enter and edit text, using add, change, and delete features of word processing software?		

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline		Personal Employability Competencies
		Does the student:
9. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE		
9.1 Leadership Training Skills (Future Business Leaders of America)	9.1	Participate in the Future Business Leaders of America?
	P.O.9.1	Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
9.2 Human Relations Skills		
Office behavior	9.2.1	Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations in the office?
	P.O.9.2.1	Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Personality traits	9.2.2	Exhibit personality traits that increase job performance?
	P.O.9.2.2	Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	9.2.3	Evaluate personal work habits and attitudes?
	P.O.9.2.3	Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.
Attendance and punctuality	9.2.4	Maintain regular and prompt attendance?
	P.O.9.2.4	Given a classroom schedule, attend class and arrive on time at least 90% of the time during each grading period.

Topical Outline	Personal Employability Competencies	
	Does the student:	
Ability to follow instructions	9.2.5	Follow oral or written instructions in the completion of assigned tasks?
	P.O.9.2.5	Given a role-playing situation requiring the following of oral or written instructions, listen or read and follow instructions. A checklist will be used to rate performance, and all items must receive an acceptable rating.
Appearance and grooming	9.2.6	Exhibit good grooming and appropriate attire for work, according to office standards?
	P.O.9.2.6	Given a simulated office situation for one week and the standards of dress and grooming expected, dress appropriately and demonstrate the essentials of grooming as outlined in the standards. Appearance will be judged appropriate if an acceptable rating is received on each item on a checklist.
9.3 Job-Seeking Skills		
Resume/personal data sheet	9.3.1	Prepare a resume or personal data sheet?
	P.O.9.3.1	Given a sample format, prepare a personal data sheet or resume, giving all appropriate information. All information must be accurate and the personal data sheet or resume must be in mailable form.
Application forms	9.3.2	Prepare application forms neatly and accurately?
	P.O.9.3.2	Given a job application form and instructions to complete each item (using N/A on items that are not applicable), complete the application, printing the information. All information must be accurate, all errors neatly corrected, and all blanks filled in.

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Personal Employability Competencies
	Does the student:
Letters	9.3.3 Compose an acceptable application letter?
	P.O.9.3.3 Given a want ad from a local newspaper advertising a clerical position, compose a letter of application. All information must be accurate and the letter mailable.
Job interview	9.3.4 Demonstrate acceptable behavior during a simulated job interview?
	P.O.9.3.4 Given a simulated job interview situation and behavior guidelines, make an appointment and participate in a personal interview. All items on a job interview checklist, based on the guidelines provided, must receive an acceptable rating.
9.4 Organizational Skills	
Station	9.4.1 Keep the area in and around the work station uncluttered?
	P.O.9.4.1 Given an assigned work station and a checklist for maintaining the work station, maintain an orderly work station during 90% of the grading period.
Work priority	9.4.2 Plan work efficiently to meet deadlines?
	P.O.9.4.2 Given a description of clerical activities to be performed in a designated time, determine work priorities to meet deadlines by completing a scheduling form based on instructor's guidelines.
9.5 FBLA-Related Activities	Activities can be taken from the FBLA Guide as follows: 4.1 -4.16 Job-Seeking Skills 4.27-4.39 Human Relations Skills 4.27-4.52 Leadership Training Skills

BUSINESS COMPUTER APPLICATIONS (6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
10. OFFICE EXPERIENCE			
10.1 Simulations Job Flow-of-work	Outline the duties of an assigned clerical position?	10.1 Demonstrate and synthesize previously learned knowledges, skills, and attitudes to complete the tasks of a given position in a model office? P.O.10.1 Given a simulated project or model office simulation, perform the assigned tasks, demonstrating and synthesizing previously learned knowledges, skills, and attitudes in an acceptable manner. An acceptable rating must be received for 80% of the items on a checklist.	
10.2 Cooperative Office Education	Identify the tasks required of a part-time office employee?	10.2 Perform the tasks required of a part-time office employee? P.O.10.2 Given a related part-time position, complete assigned tasks according to an individualized training plan with acceptable ratings on at least 80% of the tasks.	COE GUIDE

BUSINESS DATA PROCESSING I (6640)

Grade Level: 11, 12

Recommended: Introduction to Business
Prerequisites: Typewriting/Keyboarding

Business Data Processing I is a double-period occupational preparation course offered at the eleventh-grade level. Students are introduced to data processing procedures and careers in data processing. The course is job-oriented and includes instruction in data entry and peripheral equipment operation. Electronic data processing systems and programming also are introduced. Accounting is integrated into the course.

The following skill areas are included in Business Data Processing I:

SKILL AREA 1 -- ACCOUNTING
- 1.1 Terminology
- 1.2 Beginning Balance Sheet
- 1.3 Opening Entry
- 1.4 Debits and Credits
- 1.5 Journal Entries
- 1.6 Proof Procedures
- 1.7 Posting Procedures
- 1.8 Trial Balance
- 1.9 Financial Statements

SKILL AREA 2 -- AUTOMATED ACCOUNTING
- 2.1 General Ledger
- 2.2 Accounts Payable
- 2.3 Accounts Receivable
- 2.4 Payroll

SKILL AREA 3 -- BUSINESS CALCULATIONS
- 3.1 Math Review
- 3.2 10-Key Machine Operation
- 3.3 Applications and Terminology

SKILL AREA 4 -- DATA ENTRY
- 4.1 Off-Line
- 4.2 On-Line
- 4.3 Machine Malfunctions

SKILL AREA 5 -- INTRODUCTION TO DATA PROCESSING
- 5.1 Terminology
- 5.2 Computer Overview
- 5.3 Components of a Data Processing Computer System

SKILL AREA 6 -- MICROCOMPUTER OPERATIONS
- 6.1 Power Up Procedures
- 6.2 Power Down Procedures
- 6.3 Diskette Handling Procedures

SKILL AREA 7 -- PROGRAMMING CONCEPTS
- 7.1 Procedures
- 7.2 Problem-Solving Techniques
- 7.3 Coding Procedures
- 7.4 Debugging Procedures
- 7.5 Testing Procedures
- 7.6 External Documentation

SKILL AREA 8 - PROGRAMMING LANGUAGE: BASIC

8.1 Language Structure and Statements
8.2 Systems Commands
8.3 List Function
8.4 Calculations and Comparisons
8.5 Subroutines
8.6 Single-Level Tables
8.7 Control Breaks
8.8 Disk Files

SKILL AREA 9 - CAREER EXPLORATION AND EMPLOYABILITY SKILLS

9.1 Leadership Training Skills (FBLA)
9.2 Human Relations Skills
9.3 Career Exploration Skills
9.4 Job-Seeking Skills
9.5 Organizational Skills
9.6 FBLA-Related Activities
9.7 Communication Skills

BUSINESS DATA PROCESSING I (6640)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
1. ACCOUNTING				
1.1 Terminology	Define specific accounting terms, such as asset, liability, capital, debit, credit, journals, source documents, and double-entry accounting?	1.1	Use terms correctly as they occur in oral or written work?	
		P.O.1.1	Given a list of accounting terms, use the terms in the proper context in both oral and written exercises with 80% accuracy.	
1.2 Beginning Balance Sheet	Classify items as assets, liabilities, or capital?	1.2	Prepare a beginning balance sheet?	
	Solve the accounting equation?	P.O.1.2	Given asset, liability, and capital account balances, prepare a beginning balance sheet with 100% accuracy.	V-TECS BAPC 42
1.3 Opening Entry	Open general ledger accounts by recording the account titles and assigned numbers?	1.3	Record and post the opening entry?	
	Transfer debit and credit balances from opening entry to the general ledger accounts?	P.O.1.3	Given the beginning balance sheet, record and post the opening entry with 100% accuracy.	LEVEL II 4-9

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
1.4 Debits and Credits	Label the debit and credit side of accounts?	1.4 Debit and credit accounts for transactions involving increases and decreases to the accounts?	
	Label the increase and decrease side of accounts?	P.O.1.4 Given 10 transactions involving increases and decreases to accounts, debit and credit accounts with 100% accuracy.	
	Record transactions involving increases and decreases in assets, liabilities, and owner's equity accounts?		
	Record transactions involving increases and decreases in income and expense accounts?		
	Pencil foot accounts and compute their balances?		
1.5 Journal Entries	Journalize cash transactions in a two-column general journal and a multi-column cash journal?	1.5 Journalize business transactions for a selected period?	
	Record cash transactions including deposits, checks, petty cash, and bank charges?	P.O.15 Given the appropriate journal and transactions for one month, journalize with 100% accuracy.	LEVEL II 33-35 46-47 59-60 65-66
	Journalize transactions of a merchandising business in combination and special journals?		

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
1.6 Proof Procedures	Foot debits and credits in journals?	1.61	Prove the equality of debits and credits in one set of journals?	
		P.O.1.61	Given one page of a journal, prove the equality of debits and credits with 100% accuracy.	V-TECS BAPC 40-41
	Compare check record of actual cash balance with cash journal balance or the ledger account cash balance?	1.62	Prove cash?	
		P.O.1.62	Given the appropriate cash balances, prove cash with 100% accuracy.	V-TECS BAPC 40-41
	Total and rule the journals?			
1.7 Posting Procedures	Post the individual amounts in the general columns to the accounts in the general and subsidiary ledgers?	1.7	Post journal entries to the proper ledger accounts for a selected period?	
	Post the totals of the special columns to the general ledger?	P.O.1.7	Post journal entries to the proper ledger accounts for a period of one month with 80% accuracy.	LEVEL II 36-39 48-51 61-64 71-74
	Indicate proper posting references?			

BUSINESS DATA PROCESSING I (6640)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
1.8 Trial Balance	Foot ledger accounts and compute the account balances?	1.8	Prepare a trial balance to prove equality of debits and credits posted to ledger accounts?	
	Record account balances in trial balance columns of worksheets and prove equality of debit and credit totals?	P.O.1.8	Given ledger accounts, determine balances and prepare a trial balance to prove equality of debits and credits with 100% accuracy.	LEVEL II 10-12
	Follow recognized procedures for locating errors that can cause trial balances to be out of balance?			
	Correct errors using proper techniques?			
1.9 Financial Statements	Prepare income statements from trial balances?	1.9.1	Prepare income statement and a balance sheet from trial balance?	
Income statement Balance sheet	Prepare balance sheets from trial balances?	P.O.1.9.1	Given a trial balance, prepare an income statement and a balance sheet from trial balance with 100% accuracy.	LEVEL II 13, 15

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
2. AUTOMATED ACCOUNTING				
2.1 General Ledger	Identify the terms used in manual and automated accounting systems?	2.1	Complete a trial balance, using automated accounting software?	
	Describe the principles and procedures of automating a general ledger?	P.O.2.1	Given an automated accounting software program, a microcomputer, and source data, produce a journal and ledger and generate a trial balance. Data must be verified and all errors correctd.	LEVEL II 7-9 24-27
	Key-enter data for charts of accounts and business transactions?			
2.2 Accounts Payable	Identify the components of a computerized accounts payable system?	2.2	Enter and process accounts payable transactions and generate related reports and checks, using automated accounts payable software?	
	Describe the principles and procedures of a computerized accounts payable system?	P.O.2.2	Given automated accounts payable software, a microcomputer, and source data, process transactions generating related reports and vendor checks. Data must be verified and all errors corrected.	LEVEL II 31-45 101-104
	Build a vendor master file?			
	Add, change, and delete vendors from the master file?			
	Key-enter accounts payable transactions and correct errors?			
	Generate related reports?			
	Generate checks and a check register?			
	Verify the accuracy of computer-generated accounts payable reports?			

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Explain the automated integration of the accounts payable/general ledger systems?		
2.3 Accounts Receivable	Identify the components of a computerized accounts receivable system?	2.3 Enter and process accounts receivable transactions and generate related reports and customer statements, using automated accounts receivable software?	
	Describe the principles and procedures of a computerized accounts receivable system?		
	Build a customer master file?	P.O.2.3 Given automated accounts receivable software, a microcomputer, and source data, process accounts receivable transaction generating related reports and customer statements. Data must be verified and all errors corrected.	LEVEL II 46-58 105-107
	Add, change, and delete from the customer master file?		
	Key-enter accounts receivable transactions and correct errors?		
	Generate related reports and customer statements?		
	Verify the accuracy of computer-generated accounts receivable reports?		
2.4 Payroll	Identify the component parts of a computerized payroll system?	2.4 Enter and process payroll transactions and generate a payroll register, computerized checks, quarterly report, and W2 Form?	
	Key-enter employee transaction data?		
	Generate a payroll transaction proof listing?		

BUSINESS DATA PROCESSING I (6640)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
	Verify the accuracy of the computer-generated payroll reports and make necessary changes?	P.O.2.4	Given automated payroll software, a microcomputer, and source data, process payroll transactions, generating payroll checks and related reports. Data must be verified and all errors corrected.	LEVEL II 75-88 97-100
3. BUSINESS CALCULATIONS				
3.1 Math Review		3.1	Perform the basic arithmetical processes of addition, subtraction, multiplication, and division?	
		P.O.3.1	Given 20 problems, perform the basic arithmetical processes with 100% accuracy.	LEVEL I 275-280
3.2 10-Key Machine Operation	Perform addition, subtraction, multiplication, and division on a calculator? Use shortcuts and special function keys to increase speed? Use verification techniques to improve accuracy?	3.2	Operate 10-key calculating machines?	
		P.O.3.2	Given 20 problems and a calculator, perform the basic arithmetical processes. The use of special function keys must be evident either by a paper printout and/or by the amount of time necessary to do the processes. All problems must be verified.	LEVEL I 319-320

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
3.3 Applications and Terminology	Compute simple applications of discounts, markups, sales taxes, commissions, interest, extensions, and gross pay?	3.3 Compute and verify amounts and totals on various business forms?	
	Use proper terminology in discussing business forms?	P.O.3.3 Given the business forms with totals and a calculator, compute and verify amounts with 100% accuracy.	LEVEL I 307-310 316-318 LEVEL II 147-197
4. DATA ENTRY			
4.1 Off-Line	Explain the relationship between a source document and an entry record?	4.1.1 Perform off-line data entry operations?	
	Set up key-entry devices?	4.1.2 On an off-line device, key data from souce documents at a minimum rate of 10,000 key strokes per hour with a maximum 5% error rate?	
	Prepare data entry program for key-entry devices from record layouts?		
	Key data from source documents?	P.O.4.1 Given source documents, data entry format requirements, and designated data entry equipment with recording medium, enter data from printed documents. Data must be recorded from source documents in designated format without errors and must meet minimum keystroke standards as specified for the job.	LEVEL III 99-100
	Verify keyed input for accuracy, using verification devices?		
	Correct entry errors identified by verification procedures?		
	Maintain sequence and control of source documents to keyed data records?		

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
4.2 On-Line	Sign on/sign off of on-line devices?	4.2.1 Perform on-line data entry operations?	
	Recall existing screen formats used to key data?	4.2.2 On an on-line device, key data from source documents at a minimum rate of 10,000 key strokes per hour with a maximum 5% error rate?	
	Key data from source documents?		
	Respond to displayed messages?		
	Check for keying errors by comparing printouts to source data?	P.O.4.2. Given source documents, data entry format requirements, and designated data entry equipment with recording medium, enter data from printed documents. Data must be recorded from source documents in designated format without errors and must meet minimum keystroke standards as specified for the job.	LEVEL III 99-100
	Recall existing verification screen formats to enter data for verification?		
	Correct entry errors identified by verification procedures?		
4.3 Machine Malfunctions	List symptons of machine malfunctions?	4.3 Detect and report machine malfunctions on key-entry devices?	
	Report malfunctions to appropriate individuals?	P.O.4.3 Given a malfunctioning data device, identify the malfunction and arrange for repair. Exact cause of malfunction must be identified and corrected or appropriate service representative contacted.	LEVEL III 101-102

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
5. INTRODUCTION TO DATA PROCESSING			
5.1 Terminology	Identify typical data processing terms?	5.1 Define typical data processing terms?	
		P.O.5.1 Given data processing terms as they occur in oral or written work, identify and/or define those terms with 80% accuracy.	
5.2 Computer Overview	Identify historical events of the pre-computer era of data	5.2.1 Describe the historical pre-computer era of data processing?	
History		P.O.5.2.1 Given a list of historical data processing events of the pre-computer era, describe at least 80% of the events accurately. Each description must outline the contribution made by the event toward the progress of technology leading to the advent of the computer.	LEVEL I 351-354
	Explain the significance of the following computer systems? Mark I EDVAC ENIAC UNIVAC	5.2.2 Explain the development of various computer systems?	

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Describe unique characteristics and importance of each computer generation?	P.O.5.2.2 Given a list of early computers, identify significant technological developments of each in computer evolution with 80% accuracy on a written test.	LEVEL I 353-354
	Discuss current technological advances in computer systems?		
Data Processing Cycle	Identify the steps in the data processing cycle?	5.2.3 Sequence the steps in the processing cycle and explain each step?	
		P.O.5.2.3 Given the steps of a data processing cycle, arrange the steps sequentially and record a definition for each step. All steps must be correctly sequenced and defined with 80% accuracy.	LEVEL II 93
Storage	Define and give examples of primary storage?	5.2.4 Categorize types of storage as primary or secondary?	
	Define and give examples of secondary storage?	P.O.5.2.4 Given a test on various methods of data processing storage, identify the methods of storage as primary or secondary with 80% accuracy.	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
Types	Identify characteristics of analog and digital computers?	5.2.5 Differentiate between digital and analog computers?	
	Describe applications of digital computers?	P.O.5.2.5 Given information on the types of computers, describe the differences between analog and digital computers with 80% accuracy on a written test.	
Hardware	Define hardware?	5.2.6 Identify and explain the function of the basic components of a typical computer system?	
	Identify the essential hardware components of a typical computer system?	P.O.5.2.6 Given a list of the basic hardware components of a typical computer system, write an explanation of the functions of the hardware components with 80% accuracy.	
	Define and give an example of a computer storage device?		
	Define and give an example of a computer input device?	5.2.7 Explain the functions of the central processing unit?	
	Define and give an example of a computer output device?	P.O.5.2.7 Given the three parts of a central processing unit of a computer, explain the functions of each unit. The explanations must indicate knowledge of the operation of each unit and be acceptable according to instructor's checklist.	
	Identify the three parts of the central processing unit?		

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
Software/Programs	Define <u>software</u>, including machine operation programs?	5.2.8 Categorize a list of programs according to functions?	
	Describe functions of the computer operating system?	P.O.5.2.8 Given a list of the different types of computer programs and a list of the functions of various types of programs, match the type of program with the correct function with 80% accuracy.	
	Describe functions of compilers, assemblers, and interpreters?		
	Describe functions of utility programs?		
	Describe functions of application programs?		
	Describe how development of the symbolic form of coding simplified the programmer's work?		
	Describe COBOL, RPG, and BASIC programming languages?	5.2.9 Differentiate among high-level languages?	
		P.O.5.2.9 Given information on program languages, describe in writing COBOL, RPG, and BASIC languages. Descriptions must indicate preferred business use of each language and be judged acceptable according to instructor's checklist.	LEVEL I 367-368

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
5.3 Components of a Data Processing Computer System			
Basic input/output devices	Identify the following as input/output devices? printer card reader card punch magnetic tape unit, including tape cassette magnetic disk unit, including hard and floppy disks paper tape unit cathode ray tube with keyboard teletypewriter.	5.3.1 Describe functions of common input/output devices? P.O.5.3.1 Given a list of common input/output devices and a list of functions of the devices, match the items with 80% accuracy.	
Special purpose input/output devices	Identify the following input/output devices? optical character reader optical mark reader magnetic ink character recognition unit light pen audio pen audio response unit plotter computer output microfilm unit point of sale/transaction device.	5.3.2 List special purpose input/output devices and describe their functions? P.O.5.3.2 Given a list of special purpose input/output devices and a list of functions of the devices, match the items with 80% accuracy.	

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
Central processing unit	Explain the function of the CPU?	5.3.3. List and explain the components of a central processing unit.	
	List components of the CPU and describe how they interrelate?	P.O.5.3.3 Given a diagram of the central processing unit, label and describe the function of the components with 80% accuracy.	
a. Numbering sysytem	Define binary, decimal, octal, and hexadecimal numbering systems?	5.3.4 Use various numbering systems?	
		P.O.5.3.4 Given a list of numbers in one numbering system, convert them to another numbering system with 80% accuracy.	
b. Data representation	Explain the need for various data representation codes?	5.3.5 Interpret information presented in the format of a computer data representation system?	
		P.O.5.3.5 Given the coding scheme for a data representation code, interpret data that is represented in this code with 80% accuracy.	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
MICROCOMPUTER OPERATIONS				
6.1 Power Up Procedures	Follow correct sequence to power up computer and I/O devices?	6.1	Power up computer and I/O devices?	
	Determine media needed and mount on peripheral devices?	P.O.6.1	Given a computer system, power up computer and I/O devices, following the correct sequence, so that the system is operational.	V-TECS DP 8-9
	Determine and load appropriate type continuous forms into the printer?			
6.2 Power Down Procedures	Follow sequence and procedures to power down the I/O devices and the computers?	6.2	Secure the computer and I/O devices at the end of operations?	
		P.O.6.2	Given an operating computer system, follow the correct sequence to power down.	V-TECS DP 10-11
6.3. Diskette Handling Procdeures	Make a copy of an existing diskette?	6.3	Perform diskette-handling procedures which include copying, formatting, updating, and transferring?	
	Format a diskette?			
	Update diskette directory?	P.O.6.3	Given a diskette, perform the necessary diskette handling task(s) with 100% accuracy.	
	Transfer a file from one diskette to another?			

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
7. PROGRAMMING CONCEPTS				
7.1 Procedures	Describe the steps for preparing a program?	7.1	Sequence the steps for preparing a program?	
		P.O.7.1	Given the number of steps in program development, list the steps in sequence with 100% accuracy.	V-TECS PROG. 40
7.2 Problem-Solving Techniques	Describe problem-solving tools, including algorithms, input-processing-output charts, flowcharts, and pseudo-coding?	7.2	Prepare a detailed program flowchart or other logical solution for a given set of problem specifications?	
	Identify symbols and rules for flowcharting?	P.O.7.2	Given job specifications, I/O record layouts, and logical solution sheets, develop logic sequences for coding programs with 100% accuracy.	LEVEL III 170-172
7.3 Coding Procedures	Code an application program?	7.3	Code from a logic sequence an application program using a high-level computer language?	
		P.O.7.3	Given logical solution sheets, program specifications, data record layouts, programming reference manuals, and coding sheets, code applications programs with 100% accuracy.	V-TECS DP 65-66

BUSINESS DATA PROCESSING I (6640)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
7.4 Debugging Procedures	Debug an applications program?	7.4	Debug and correct program syntax errors?	
		P.O.7.4	Given programs with errors and verified documentation, desk-check and correct program syntax error with 100% accuracy.	V-TECS DP 67-68
7.5 Testing Procedures	Compile or interpret source programs? Correct syntax errors from compilation or interpretation listings?	7.5	Test the validity of an application program, given appropriate test data?	
	Verify text output data with program specifications for compliance?	P.O.7.5	Given program specifications, logic sequences, I/O record layouts, listings of source programs, test data, and completed coding sheets for source programs, check the logical validity of source programs with 100% accuracy.	V-TECS DP 69-74
7.6 External Documentation	Correct all logic errors?	7.6	Externally document a program?	
	Complete input/output record layout forms?	P.O.7.6	Given proper forms, program logical sequences, and program specifications, examine documentation narratives and develop I/O record layout forms with 80% accuracy.	V-TECS DP 75-76

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
8. PROGRAMMING LANGUAGE: BASIC			
8.1 Language Structure and Statements	Describe the functions of common BASIC keywords?	8.1 Explain functions of commonly used BASIC keywords and write correct BASIC statements?	
	Write correct BASIC statements?	P.O.8.1 Given a list of BASIC keywords, write BASIC statements with 100% accuracy.	
8.2 Systems Commands	Use systems commands at terminal?	8.2 Use appropriate systems commands at a terminal?	
		P.O.8.2. Given a terminal and sample program, key in and execute the program, using systems commands, with 100% accuracy.	
8.3 List Function	Use BASIC statements to code programs to input data in report format?	8.3 Code and run a BASIC program that will produce a listing of data in report format?	
		P.O.8.3 Given a problem that requires a listing of FBLA names and addresses, design, code, and run a program that will produce a listing in report format. The program must be judged acceptable according to instructor's checklist.	

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
8.4 Calculations and Comparisons	Explain the hierarchy of operations?	8.4 Code and run a BASIC program that will perform calculations on given data?	
	List and define the arithmetic operators?	P.O.8.4 Given a problem to solve on the computer that requires calculations on given data, design, code, and run a program that will perform these calculations with 100% accuracy. (Problems involving sales tax, payroll, FBLA fundraising, and grade averaging would be appropriate to meet this objective.)	
	Use appropriate BASIC statements to code programs to perform addition, subtraction, multiplication, and division?		
8.5 Subroutines	Explain the functions of subroutines in programming?	8.5 Code and run a BASIC program using one or more subroutines?	
	Use BASIC statements for writing subroutines?	P.O.8.5 Given program specifications relating to a problem that could be more efficiently solved using one or more programmer-created subroutines, design, code, and run a program that will meet the specifications, using at least one subroutine.	
8.6 Single-Level Tables	Identify the elements of an array?	8.6 Code and run a BASIC program that will produce a single-level table?	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Explain the use of a single-level table?	P.O.8.6 Given a programming specifications design, code and run a BASIC program that makes use of a single-level table to prepare a report with 100% accuracy.	
	Use BASIC statements to code programs to produce single-level tables?		
8.7 Control Breaks	Identify minor, intermediate, and final totals on computer printouts?	8.7 Code and run a BASIC program that will produce a report with minor, intermediate, and final totals?	
	Explain the logic of producing minor, intermediate, and final totals?	P.O.8.7 Given programming specifications, design, code, and run a BASIC program that will produce a report with minor, intermediate,and final totals with 100% accuracy.	
	Use BASIC statements to code programs to produce minor, intermediate, and final totals?		
8.8 Disk Files	Differentiate between random access and sequential files?	8.8 Code and run a BASIC program that will read and process data from a random access disk file?	
	Read and process data from random access disk files?	P.O.8.8 Given program specifications and random access disk file comprised of student number and grade data, design, code, and run a program that will randomly access, read, and process a specific student's data from the file with 100% accuracy.	

BUSINESS DATA PROCESSING I (6640)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
9. CAREER EXPLORATION AND EMPLOYABILITY SKILLS	
9.1 Leadership Training Skills	9.1 Participate in the Future Business Leaders of America?
	P.O.9.1 Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
9.2 Human Relation Skills	
Business behavior	9.2.1 Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations?
	P.O.9.2.1 Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activites. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Personality traits	9.2.2 Exhibit personality traits that increase job performance?
	P.O.9.2.2 Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	9.2.3 Evaluate personal work habits and attitudes?
	P.O.9.2.3 Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.

BUSINESS DATA PROCESSING I (6640)	
Topical Outline	**Personal Employability Competencies**
9.3 Career Exploration Skills	**Does the student:**
Self-analysis	9.3.1 Identify personal strengths, weaknesses, and ambitions and match them with job opportunities?
	P.O.9.3.1 Given a career packet, identify personal strengths, weaknesses, and ambitions, following a teacher-prepared guideline.
Employment opportunities	9.3.2 List job titles in data processing and entry-level qualifications required for jobs in data processing?
	P.O.9.3.2 Given a list of data processing jobs and entry-level qualifications, match each qualification with the appropriate job title with 80% accuracy.
Preparation	9.3.3 Identify sources of education for data processing careers?
	P.O.9.3.3 Given a list of data processing careers and a list of appropriate educational programs, match the items with 80% accuracy.
	9.3.4 Match individual abilities and skills with entry-level requirements for a data processing job(s)?
	P.O.9.3.4 Given a list of entry-level requirements for data processing-related jobs, match strengths and abilities with job requirements. Assessment will be self-evaluated, using instructor-developed worksheet.
9.4 Job-Seeking Skills	
Resume/personal data sheet	9.4.1 Prepare a resume or personal data sheet?

BUSINESS DATA PROCESSING I (6640)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
	P.O.9.4.1 Given a sample format, prepare a personal data sheet or resume, giving all appropriate information. All information must be accurate and the personal data sheet or resume must be in mailable form.
Application forms	9.4.2 Prepare application forms neatly and accurately?
	P.O.9.4.2 Given a job application form and instructions to complete each item (using N/A on items that are not applicable), complete the application, printing the information. All information must be accurate, all errors neatly corrected, and all blanks filled in.
Letters	9.4.3 Compose an acceptable application letter?
	P.O.9.4.3 Given a want ad from a local newspaper advertising a data processing position, compose a letter of application. All information must be accurate and the letter mailable.
Job interview	9.4.4 Demonstrate acceptable behavior during a simulated job interview?
	P.O.9.4.4 Given a simulated job interview situation and behavior guidelines, make an appointment and participate in a personal interview. All items on a job interview checklist, based on the guidelines provided, must recieve an acceptable rating.
9.5 Organizational Skills	
Station	9.5.1 Keep the area in and around the work station uncluttered?
	P.O.9.5.1 Given an assigned work station and a checklist for maintaining the work station, maintain an orderly work station during 90% of the grading period.

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Personal Employability Competencies
	Does the student:
Work priority	9.5.2 Plan work efficiently to meet deadlines?
	P.O.9.5.2 Given deadlines for programming assignments, determine work priorities to meet deadlines by completing a scheduling form based on the instructor's guidelines.
9.6 FBLA-Related Activities	Activities can be taken from FBLA Guide as follows: 4.1 -4.16 Job-Seeking Skills 4.27 -4.39 Human Relation Skills 4.47 -4.52 Leadership Traning Skills

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
9.7 Communication Skills	Demonstrate effective written communication through program documentation? Place or simulate a repair call regarding a computer malfunction? Place or simulate a call inquiring about a job?	9.7 Communicate effectively by telephone? P.O.9.7 Given a real or simulated situation involving a machine malfunction and/or job inquiry, place the call and communicate effectively according to instructor's checklist.	

BUSINESS DATA PROCESSING II (6650)

Grade Level: 12

Prequisites: Business Data Processing I

Business Data Processing II is a double-period occupational preparation course offered at the twelfth-grade level. Emphasis is placed on electronic data processing and writing programs. COBOL and other programming languages are taught. As part of the course, provision is made for hands-on operation of computer equipment. Accounting systems serve as the basis for instruction. Business systems and organizations are included in the instruction. Skills are developed through simulations of data processing work flow and related work experiences.

The following skill areas are included in Business Data Processing II:

SKILL AREA 1 -- COMPUTER OPERATIONS

- 1.1 Power Up Procedures
- 1.2 Daily Operations
- 1.3 Operate, Monitor, and Control Procedures
- 1.4 Power Down Procedures

SKILL AREA 2 -- DATA COMMUNICATIONS

- 2.1 Basic Components
- 2.2 Data Transmission
- 2.3 Line Configurations
- 2.4 Networks

SKILL AREA 3 -- DATA BASE MANAGEMENT

- 3.1 Definition and Need for Data Base Management
- 3.2 Conceptual Data Base Views

SKILL AREA 4 -- SYSTEMS ANALYSIS

- 4.1 System Development Steps

SKILL AREA 5 -- PROGRAMMING LANGUAGE: COBOL

- 5.1 Structured Design
- 5.2 Introduction
- 5.3 Simple Listing Program
- 5.4 Arithmetic Verbs
- 5.5 Comparisons
- 5.6 Report Headings
- 5.7 Totals
- 5.8 Single-Level Tables

SKILL AREA 6 -- PROGRAMMING LANGUAGE: RPG

- 6.1 Characteristics
- 6.2 Simple Listing Program
- 6.3 Report Headings
- 6.4 Calculations
- 6.5 Totals
- 6.6 Comparisons
- 6.7 Control Breaks
- 6.8 Sequence Checking/Multiple Record
- 6.9 Single-Level Tables

SKILL AREA 7 -- SECONDARY STORAGE

- 7.1 File Organization and Access Methods
- 7.2 Magnetic Tapes
- 7.3 Magnetic Disks
- 7.4 Mass Storage Devices

SKILL AREA 8 -- SOFTWARE COMPONENTS

- 8.1 System/Application Software
- 8.2 Package Software

SKILL AREA 9 -- CAREER EXPLORATION AND EMPLOYABILITY SKILLS

- 9.1 Leadership Training Skills (FBLA)
- 9.2 Human Relations Skills
- 9.3 Career Exploration Skills
- 9.4 Job Seeking Skills
- 9.5 Organizational Skills
- 9.6 FBLA-Related Activities
- 9.7 Communication Skills

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
I. COMPUTER OPERATIONS			
1.1 Power Up Procedures	Follow correct sequence to power up computer and I/O devices? Determine media needed and mount on peripheral devices? Determine and load appropriate type continuous forms into the printer? Follow initial program load procedure?	1.1 Power up computer and I/O devices, initial program load, and prepare computer for daily operations? P.O.1.1 Given a computer system, power up computer and I/O devices, initial program load, and prepare computer so that the system is operational.	V-TECS DP 8-9
1.2 Daily Operations	Prepare peripheral devices for a specific job? Identify and load the proper forms and carriage tapes in the printer? Determine files required and if necessary, the media on the proper unit? Select and set up the proper job-control language: to compile COBOL or RPG Programs? to use utility programs? to program in BASIC?	1.2 Prepare the computer for processing specific types of jobs? P.O.1.2 Given a specific job, prepare the computer for processing so that the job is successfully completed.	DPO 72 102 105 107 109 114 116 120

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
1.3 Operate, Monitor, and Control Procedures	Use operator's manuals? Interpret system messages?	1.3 Operate, monitor, and control the computer system?	DPO 70 79-81 88-90 92-93
	Determine steps in running a job? Communicate with the computer through the console?	P. O. 1.3 Given a computer system, operate, monitor, and control the system so that the system operates satisfactorily.	95-96 98, 104 113, 118 160, 162
1.4 Power Down Procedures	Follow sequence and procedures to power down the I/O devices and the computers?	1.4 Secure the computer and I/O devices at the end of operations?	
		P.O.1.4 Given an operating computer system, follow the correct sequence to power down.	V-TECS DP 10-11
2. DATA COMMUNICATIONS			
2.1 Components Terminals Modems Communication lines Communication control unit	Describe different types of terminals used in data communications? Describe different types of modems and their function? List the various types of communications? Describe the function of a communication control unit?	2.1 Outline and describe the components used to coordinate a computing/communications network? P.O.2.1 Given information on the components of a data communications system, outline and describe these components with 80% accuracy.	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
2.2 Data Transmission Speed Type Mode	Identify typical speeds used with various communication lines, i.e., narrow band (telegraph), voice band (telephone), broad band (microwave)? Explain the difference between asynchronous and synchronous transmission? Explain what is meant by simplex, half duplex, and duplex transmissions?	2.2 Describe data transmission in terms of its speed, type, and mode? P.O.2.2 Given a written test, describe data transmission in terms of speed, type, and mode with 80% accuracy.	
2.3 Line Configurations	Distinguish between point-to-point and multidrop lines? Distinguish between leased and switched lines?	2.3 Explain multipdrop and point-to-point lines and relate them to the type of line (leased/switched) most often used? P.O.2.3 Given a test, explain the difference between multidrop and point-to-point lines and relate them to the type of most often used with 80% accuracy.	
2.4 Networks	Describe a star network? Describe a ring network? Describe a local area network?	2.4 Demonstrate an understanding of network organization? P.O.2.4 Given information on network organization, draw schematics of the three major types of networks with 80% accuracy.	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
3. DATA BASE MANAGEMENT			
3.1 Definition and Need for Data Base Management	Define and give the need for a data base?	3.1 Define a data base and give reasons for its development?	
	Describe the hierarchical data base systems?	P.O.3.1 Define a data base and list two reasons for development of a data base with 80% accuracy.	
3.2 Conceptual Data Base Views	Describe the network data base system?	3.2 Compare and contrast the difference among the three conceptual data base views?	
	Describe the relational data base system?	P.O.3.2 Given examples of each of the three data base structures, compare and contrast the differences among them with 80% accuracy.	
	Describe the purposes of and methods used in the preliminary investigation?		
4. SYSTEM ANALYSIS			
4.1 System Development Steps			
Problem definition		4.1.1 Describe the procedures used during the preliminary investigation?	

BUSINESS DATA PROCESSING II (6650)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
Preliminary investigation	List techniques used in investigating a current system?	4.1.2	Describe the procedures used during the analysis of the system?	
Systems analysis	Interpret diagrams that indicate the flow of data through a system? Explain what would be included in a report to management at the conclusion of the systems analysis phase?			
Systems design	Explain the input/output design requirements of a system? Explain why file and storage requirements need to be defined? Interpret a systems flowchart? Specify system control procedures?	4.1.3	Describe the activities that must be performed in designing a system?	
Systems development	Explain a method used to develop a detailed schedule of the development of the system? Explain what is included in programming specifications?	4.1.4	Describe the activities that must be performed in development of a system?	

BUSINESS DATA PROCESSING II (6650)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
	Explain what is included in designing/ coding the programs required for a system?			
	Explain when system testing needs to be done and why it needs to be done?			
System implementation	Explain the difference between direct and parallel conversion?	4.1.5	Explain the methods used in system conversion?	
		P.O.4.1	Given information on systems development, list and describe the steps included in systems analysis and design with 80% accuracy.	
5. PROGRAMMING LANGUAGE: COBOL				
5.1 Structured Design	Prepare input-processing-output charts?	5.1	Use job specifications input-processing-output charts and pseudocode to design a COBOL program?	
	Write pseudocode for program specifications?	P. O. 5.1	Given program specifications, complete input-processing-output and pseudocode forms with 100% accuracy.	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
5.2 Introduction	Identify parts of COBOL coding?	5.2.1 Explain the structure and syntax of a simple COBOL program?	
	Use sample programs to identify the elements and describe the functions?	5.2.2 Describe the approach for constructing a program using a structured design?	
	List the rules for data names?	P. O. 5.2 Given a simple COBOL program, explain the structure and syntax with 80% accuracy.	LEVEL III 173-176
	Define and identify typical COBOL reserve words?		
	Describe important aspects of the structured method of programming?		
5.3 Simple Listing Program	Develop, code, and run list reports?	5.3 Develop, code, and run a COBOL program that will produce a list report?	
		P. O.5.3 Given program requirements, develop, code, and run a COBOL program to produce a list report.	
5.4. Arithmetic Verbs	Code COBOL statements using proper size fields for the four basic arithmetic operations?	5.4 Develop, code, and run a COBOL program that includes one or more arithmetic statements and common editing functions?	

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Identify COBOL editing functions for output?	P.O.5.4 Given program requirements, develop, code, and run a COBOL program using one or more arithmetic statements and several common editing functions. The program must be judged acceptable according to instructor's checklist.	
	Write PICTURE clauses for the following editing functions? decimal point insertion floating dollar sign zero suppression plus and minus sign insertion CR and DB symbols blank insertion.		
	Define the use of a literal?		
5.5 Comparisons	Identify the logical operators?	5.5.1 Code and run a program using IF statements for comparisons?	
	Identify the relational operators?		
	Define sign tests and class tests?	P.O.5.5.1 Given program requirements, develop, code, and run a COBOL program using IF statements for comparisons. The program must be judged acceptable according to instructor's checklist.	
	Define the logic needed for IF statements?		
	Define condition names?	5.5.2 Code and run a program using condition names?	
		P.O.5.5.2 Given program requirements, develop, code, and run a COBOL program using condition names. The program must be judged acceptable according to instructor's checklist.	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
5.6 Report Headings	Write COBOL statements to create headings?	5.6 Code and run a program with headings?	
		P.O.5.6 Given program requirements, develop, code, and run a COBOL program to produce headings and subheadings. The program must be judged acceptable according to instructor's checklist.	
5.7 Totals	Write statements that will generate a final total?	5.7.1 Code and run a program using the proper statements to produce final totals?	
	Define control break?	P.O.5.7.1 Given program requirements, develop, code, and run a COBOL program to produce final totals. The program must be judged acceptable according to instructor's checklist.	
	Explain the logic of a minor total routine?	5.7.2 Code and run a COBOL program with minor and final totals?	
		P.O.5.7.2 Given program requirements, develop, code, and run a COBOL program to produce headings and minor and final totals. The program must be judged acceptable according to instructor's checklist.	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
5.8 Single-Level Tables	Code statements to define tables in working storage?	5.8 Develop, code, and run a COBOL program with a single-level table using indexing and/or subscripting?	
	Explain table searches using indexing and/or subscripting?	P.O.5.8 Given program requirements, develop, code, and run a COBOL program with a single-level table. The program must be judged acceptable according to instructor's checklist.	
	Write correct COBOL statements for the SEARCH and SEARCH ALL verbs?		
6. PROGRAMMING LANGUAGE: RPG			
6.1 Characteristics	Describe RPG's fixed logic and the basic order in which RPG executes?	6.1 Describe the general characteristics of the RPG language?	
	List the different RPG coding sheets and explain the purpose of each?	P.O.6.1 Given an objective test, select the general characteristics of the RPG language wtih 80% accuracy.	
	Explain the purpose and use of indicators?		
	Explain the purpose and use of reserved words?		
6.2 Simple Listing Program	Code file and field names according to RPG rules?	6.2 Write and run an RPG program to provide a simple listing?	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Define entries used to set up alpha-numeric fields?	P.O.6.2 Given program requirements, develop, code, and run an RPG program to produce a simple listing. The program must be acceptable according to instructor's checklist.	
	Define detail output lines?		
	Explain space before/after?		
6.3 Report Headings	Write a routine to print headings?	6.3 Write a program to create a report using headings?	
	Explain skip before/after?		
	Edit a report, using edit words?	P.O.6.3 Given program requirements, develop, code, and run an RPG program to produce report headings. The program must be judged acceptable according to instructor's checklist.	
	Distinguish between heading and detail output lines?		
6.4 Calculations	Use RPG statements with proper size fields to solve addition, subtraction, multiplication, and division problems?	6.4 Write and run an RPG program using basic calculation statements?	
	Use literals with calculation statements?	P.O.6.4 Given program requirements, develop, code, and run an RPG program using basic calculation statements. The program must be judged acceptable according to instructor's checklist.	
	Define entries used to set up numeric fields?		

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
6.5 Totals	Code statements that will generate a final total and print a total line?	6.5 Write and run an RPG program to create a final total line on a report?	
	Differentiate between detail-time and total-time printing?	P.O.6.5 Given program requirements, develop, code, and run an RPG program to produce final totals. The program must be judged acceptable according to instructor's checklist.	
6.6 Comparisons	Make comparisons in an RPG program and, based on the outcome of these comparisons, execute other statements?	6.6 Write and run an RPG program using compare statements?	
		P.O.6.6 Given program requirements, develop, code, and run an RPG program to produce output based on comparisons. The program must be judged acceptable according to instructor's checklist.	
6.7 Control Breaks	Differentiate between detail-time and total-time calculations?	6.7 Write and run an RPG program to calculate and print minor, intermediate, and final totals?	
	Code to produce single and multiple control breaks with related total lines?	P.O.6.7 Given program requirements, develop, code, and run an RPG program to produce minor, intermediate,and final totals. The program must be judged acceptable according to instructor's checklist.	

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
6.8 Sequence Checking/ Multiple Record Types	Code for a file with more than one record type?	6.8 Write and run an RPG program to check a file for particular order of records?	
		P.O.6.8 Given program requirements, develop, code, and run an RPG to produce a report that produces different record types. The program must be judged acceptable according to instructor's checklist.	
6.9 Single-Level Tables	Explain the purpose and use of single-level tables in RPG?	6.9 Write and run an RPG program that will produce and process a single-level table?	
	Use RPG statements to code a program to produce single-level tables?	P.O.6.9 Given program requirements, develop, code, and run an RPG program to produce a report using single-level tables. The program must be judged acceptable according to instructor's checklist.	
	Locate and print table items?		
7. SECONDARY STORAGE			
7.1 File Organization and Access Methods	Explain sequential processing of data?	7.1 Compare sequential and random file organization and compare direct access to sequential access files?	
	Explain sequential organization of files?		

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Explain random processing of data?	P.O.7.1 Given information on file organization and access methods, compare sequential and random file organization and direct access and sequential access file processing with 80% accuracy on an objective test.	
	Explain random organization of files?		
	Contrast batch and real-time processing?		
	Describe the need for direct access processing?		
7.2 Magnetic Tapes	Identify the physical properties of magnetic tape?	7.2 Describe the use of magnetic tape as a secondary storage device?	
	Explain data storage and retrieval on tape, including parity checking and record blocking?	P.O.7.2 Given information on magnetic tapes, identify the characteristics of magnetic tape as a secondary storage medium with 80% accuracy.	
	List advantages and disadvantages of magnetic tapes?		
7.3 Magnetic Disks	Identify the physical properties of magnetic disk?	7.3 Describe the use of magnetic disks as a secondary storage device?	
	Explain data storage and retrieval on disks?	P.O.7.3 Given information on magnetic disks, identify the characteristics of magnetic disk as a secondary storage medium with 80% on an objective test.	
	List advantages and disadvantages of disk storage?		

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
7.4 Mass Storage Devices	Identify current mass storage devices?	7.4 Describe characteristics of current mass storage devices?	
		P.O.7.4 Given information on storage devices, describe the characteristics of current mass storage devices with 80% accuracy.	
8. SOFTWARE			
8.1 System/Application Software		8.1 Differentiate between system and application software?	
		P.O.8.1 Given information on types of software, differentiate between system and application software with 80% accuracy.	
8.2 Package Software	Identify the following software packages? Word Processing Spreadsheet Data Base Management Integrated Software Telecommunications.	8.2.1 Explain the characteristics of the following software packages? Word Processing Spreadsheet Data Base Management Integrated Software Telecommunications.	
		8.2.2 Use the above software?	
		P.O.8.2 Given the appropriate software, explain the characteristics of and use the software package with 80% accuracy.	

BUSINESS DATA PROCESSING II (6650)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
9. CAREER EXPLORATION AND EMPLOYABILITY SKILLS	
9.1 Leadership Training Skills	9.1 Participate in the Future Business Leaders of America?
	P.O.9.1 Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
9.2 Human Relation Skills	
Business behavior	9.2.1 Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations?
	P.O.9.2.1 Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activites. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Personality traits	9.2.2 Exhibit personality traits that increase job performance?
	P.O.9.2. Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	9.2.3 Evaluate personal work habits and attitudes?
	P.O.9.2.3 Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.

BUSINESS DATA PROCESSING II (6650)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
9.3 Career Exploration Skills	
Self-analysis	9.3.1 Identify personal strengths, weaknesses, and ambitions and match them with job opportunities?
	P.O.9.3.1 Given a career packet, identify personal strengths, weaknesses, and and ambitions, following a teacher-prepared guideline.
Employment opportunities	9.3.2 List job titles in data processing and entry-level qualifications required for jobs in data processing?
	P.O.9.3.2 Given a list of data processing jobs and entry-level qualifications, match each qualification with the appropriate job title with 80% accuracy.
Preparation	9.3.3 Identify sources of education for data processing careers?
	P.O.9.3.3 Given a list of data processing careers and a list of appropriate educational programs, match the items with 80% accuracy.
	9.3.4 Match individual abilities and skills with entry-level requirements with a data processing job(s)?
	P.O.9.3.4 Given a list of entry-level requirements for data processing-related jobs, match strengths and abilities with job requirements. Assessment will be self-evaluated, using instructor-developed worksheet.
9.4 Job-Seeking Skills	
Resume/personal data sheet	9.4.1 Prepare a resume or personal data sheet?

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Personal Employability Competencies	
	Does the student:	
	P.O.9.4.1	Given a sample format, prepare a personal data sheet or resume, giving all appropriate information. All information must be accurate and the personal data sheet or resume must be in mailable form.
Application forms	9.4.2	Prepare application forms neatly and accurately?
	P.O.9.4.2	Given a job application form and instructions to complete each item (using N/A on items that are not applicable), complete the application, printing the information. All information must be accurate, all errors neatly corrected, and all blanks filled in.
Letters	9.4.3	Compose an acceptable application letter?
	P.O.9.4.3	Given a want ad from a local newspaper advertising a data processing position, compose a letter of application. All information must be accurate and the letter mailable.
Job interview	9.4.4	Demonstrate acceptable behavior during a simulated job interview?
	P.O.9.4.4	Given a simulated job interview situation and behavior guidelines, make an appointment and participate in a personal interview. All items on a job interview checklist based on the guidelines provided must receive an acceptable rating.
9.5 Organization Skills		
Station	9.5.1	Keep the area in and around the work station uncluttered?
	P.O.9.5.1	Given an assigned work station and a checklist for maintaining the work station, maintain an orderly work station during 90% of the grading period.

Topical Outline	Personal Employability Competencies
	Does the student:
Work Priority	9.5.2 Plan work efficiently to meet deadlines?
	P.O.9.5.2 Given deadlines for programming assignments, determine work priorities to meet deadlines, by completing a scheduled form based on the instructor's guidelines.
9.6 FBLA-Related Activities	Activities can be taken from the FBLA Guide as follows: 4.1 -4.16 Job-Seeking Skills 4.27 -4.39 Human Relations Skills 4.47 -4.52 Leadership Training Skills

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
9.7 Communication Skills	Demonstrate effective written communication through program documentation? Place or simulate a repair call regarding a computer malfunction? Place or simulate a call inquiring about a job?	9.7 Demonstrate effective oral communication skills, using a telephone? P.O.9.7 Given a real or simulated situation involving a machine malfunction and/or job inquiry, place the call and communicate effectively, according to instructor's checklist.	

CLERICAL ACCOUNTING I (6340)

Grade Level: 11

Prerequisites: Introduction to Business and Typewriting

Clerical Accounting I is a one-year, double-period occupational preparation course offered at the eleventh-grade level. Emphasis is placed on numerical information processing, recordkeeping, and basic accounting skills. Students are taught touch operation of 10-key calculating machines and are introduced to equipment commonly used in business offices. Additional instruction includes business mathematics, communication skills, typewriting skills, data processing, and development of job seeking and personal employability skills.

The following skill areas are included in Clerical Accounting I:

SKILL AREA 1 -- ACCOUNTING: ESTABLISHMENT OF RECORDS

- 1.1 Terminology
- 1.2 Beginning Balance Sheet
- 1.3 Opening Entry
- 1.4 Corrections

SKILL AREA 2 -- ACCOUNTING: BUSINESS TRANSACTIONS

- 2.1 Debits and Credits
- 2.2 Journal Entries
- 2.3 Proof Procedures
- 2.4 Posting Procedures

SKILL AREA 3 -- ACCOUNTING: END-OF-FISCAL PERIOD

- 3.1 Trial Balance
- 3.2 Adjusting Entries
- 3.3 Complete Worksheet
- 3.4 Closing Procedures
- 3.5 Financial Statements

SKILL AREA 4 -- CALCULATING MACHINES

- 4.1 Arithmetic Review
- 4.2 Machine Operation
- 4.3 Business Applications

SKILL AREA 5 -- CHECKING ACCOUNTS

- 5.1 Check Writing
- 5.2 Endorsements
- 5.3 Deposits
- 5.4 Reconciliation
- 5.5 Journal Entries

SKILL AREA 6 -- COMMUNICATION SKILLS

- 6.1 Listening Techniques
- 6.2 Telephone Procedures
- 6.3 Written Communications

SKILL AREA 7 -- DATA PROCESSING

- 7.1 Terminology
- 7.2 Relationships

SKILL AREA 8 — MAINTENANCE AND CARE OF OFFICE EQUIPMENT

- 8.1 Calculating Equipment
- 8.2 Keyboarding Equipment

SKILL AREA 9 — PAYROLL

- 9.1 Gross Earnings
- 9.2 Deductions
- 9.3 Net Pay
- 9.4 Records
- 9.5 Disbursements
- 9.6 Journal Entries

SKILL AREA 10 — PURCHASES AND SALES

- 10.1 Processing Forms
- 10.2 Preparation of Forms

SKILL AREA 11 — REPROGRAPHICS

- 11.1 Terminology
- 11.2 Photocopy Preparation
- 11.3 Machine Operation

SKILL AREA 12 — TYPEWRITING

- 12.1 Review
- 12.2 Production

SKILL AREA 13 — PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 13.1 Leadership Training Skills (FBLA)
- 13.2 Human Relations Skills
- 13.3 Job-Seeking Skills
- 13.4 Organizational Skills

CLERICAL ACCOUNTING I (6340)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
1. ACCOUNTING: ESTABLISHMENT OF RECORDS				
1.1 Terminology	Define specific accounting terms, such as asset, liability, capital, debit, credit, journals, source documents, and double entry accounting?	1.1	Use accounting terms correctly as they occur in oral or written work?	
		P.O.1.1	Given a list of accounting terms, use each term in the proper context with 80% accuracy in both written and oral exercises.	LEVEL I 347-349
1.2 Beginning Balance Sheet	Classify items as assets, liabilities, or capital?			
	Solve the accounting equation?	1.2	Prepare a beginning balance sheet?	
	Complete a balance sheet including the heading, asset, liability, and capital sections?	P.O.1.2	Given an accounting form and the necessary data, prepare a beginning balance sheet with 100% accuracy.	V-TECS BAPC 42
1.3 Opening Entry	Transfer the beginning balance sheet information to the general journal in correct entry form?	1.3	Record and post the opening entry?	

CLERICAL ACCOUNTING I (6340)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Open general ledger accounts by recording the account titles and assigned numbers?	P.O.1.3 Given a beginning balance sheet and necessary forms, record opening entry in general journal, open ledger accounts and post opening entry with 100% accuracy.	V-TECS BAPC 42 LEVEL II 4-9
	Transfer debit and credit balances from opening entry to the general ledger accounts?		
1.4 Corrections	Locate errors?	1.4 Locate and correct errors?	
	Correct errors, using proper techniques?	P.O.1.4 Given selected problems with errors, locate and correct errors with 80% accuracy.	V-TECS BAPC 38
2. ACCOUNTING: BUSINESS TRANSACTIONS			
2.1 Debits and Credits	Label the debit and credit side of accounts?	2.1 Debit and credit accounts for 10 transactions involving increases and decreases to the accounts?	
	Label the increase and decrease side of accounts?		

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Record transactions involving increases and decreases in income and expense accounts?	P.O.2.1 Given 10 transactions, analyze each and compute final account balances with 80% accuracy.	LEVEL II 4-9
	Compute account balances?		
2.2 Journal Entries	Journalize cash transactions in a multi-column cash journal?	2.2 Journalize business transactions for a selected period?	
	Record cash transactions including deposits, checks, petty cash, and bank charges?	P.O.2.2 Given proper journal(s) and transactions, record the transactions with 80% accuracy.	LEVEL II 33-35 46-47 59-60 65-66
	Journalize cash transactions of a merchandising business in a combination journal and special journals?		
2.3 Proof Procedures	Prove the equality of debits and credits in journals?	2.3.1 Total columns and prove the equality of debits and credits in one set of journals?	
		P.O.2.3.1 Given a journal with recorded transactions, total columns and prove equality of debits and credits with 100% accuracy.	V-TECS BAPC 40-41

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Prove cash by comparing check record or actual cash balance with cash journal balance?	2.3.2 Prove cash?	
	Total and rule the journals?	P.O.2.3.2 Given a journal with recorded transactions and actual cash balances, prove cash, total, and rule journals with 100% accuracy.	V-TECS BAPC 40-41
2.4 Posting Procedures	Post the individual amounts in the general columns to the accounts in the general and subsidiary ledgers?	2.4 Post to the proper ledger accounts for a selected period?	
	Post the totals of the special columns to the general ledger?	P.O.2.4 Given journal(s) with entries and necessary ledger(s), post entries without error.	LEVEL II 36-39 48-51 61-64 71-74
	Indicate proper posting references?		
3. ACCOUNTING: END-OF-FISCAL PERIOD			
3.1 Trial Balance	Compute the account balances?	3.1 Prepare a trial balance to prove equality of debits and credits posted to ledger accounts?	
	Record account balances in trial balance columns of worksheet and prove equality of debits and credits?		

CLERICAL ACCOUNTING I (6340)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Follow recognized procedures for locating errors that can cause trial balances to be out of balance?	P.O.3.1 Given a general ledger and a worksheet, prepare a trial balance with 100% accuracy.	
3.2 Adjustment of Entries	Plan and record adjustments on the worksheet needed to update account balances, such as merchandise inventory, prepaid amounts, supplies, depreciation, and bad debts?	3.2.1 Adjust accounts in proper columns on worksheet?	
		P.O.3.2.1 Given a worksheet with completed trial balance and adjustment data, adjust five accounts with 100% accuracy.	LEVEL II 10-12
	Total adjustment columns and prove equality of debit and credit totals?	3.2.2 Journalize and post adjusting entries?	
	Update general ledger accounts by recording and posting adjusting entries?	P.O.3.2.2 Given a completed worksheet, journal, and ledger, journalize and post adjusting entries with 100% accuracy.	LEVEL II 16-18
3.3 Completion of Worksheet	Combine trial balance and adjustment columns and extend the income and expense items to the income statement columns?	3.3 Complete worksheet to determine amount of income or loss for a fiscal period?	
	Total the income statement and balance sheet columns?	P.O.3.3 Given an 8-column worksheet with trial balance and adjustment columns, complete the worksheet with 100% accuracy.	LEVEL II 10-12

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Calculate the net income or the net loss by determining difference in income statement/balance sheet columns?		
	Enter income/loss, total, and rule columns?		
3.4 Closing Procedures	Prepare journal entries to clear the income, cost, and the expense accounts by transferring their balances to the income summary account?	3.4.1 Close the ledger by preparing entries needed for summary, capital, and drawing, accounts?	
	Prepare a journal entry to transfer the balance of the income summary account to the capital account?	P.O.3.4.1 Given a completed worksheet and a journal, record the closing entries with 100% accuracy.	LEVEL II 19-23
		3.4.2 Post closing entries?	
	Prepare a journal entry to transfer the balance of the drawing account to the capital account?	P.O.3.4.2 Given a journal with closing entries recorded and a ledger, post the closing entries with 100% accuracy.	LEVEL II 19-23

CLERICAL ACCOUNTING I (6340)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Prove equality of debits and credits posted to accounts?	3.4.3 Prepare a post-closing trial balance to prove the equality of debits and credits posted to the accounts?	
		P.O.3.4.3 Given a closed ledger, prepare a post closing trial balance with 100% accuracy.	LEVEL II 24-27
3.5 Financial Statement	Complete worksheets in preparation for income statements?	3.5.1 Prepare an income statement from a completed worksheet?	LEVEL II 13
Income statement		P.O.3.5.1 Given a completed worksheet and report form, prepare an income statement with 100% accuracy.	
Distribution of net income statement		3.5.2 Prepare a distribution of net income statement?	
		P.O.3.5.2 Given net income loss, distribution data, and form, prepare a distribution of net income statement with 100% accuracy.	
Capital statement	Identify components of a capital statement?	3.5.3 Prepare a capital statement from a completed worksheet and capital account information?	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
		P.O.3.5.3	Given a completed 8-column worksheet and a 2-column statement form, prepare a capital statement with 100% accuracy.	LEVEL II 14
Balance sheet	Identify components of a balance sheet?	3.5.4	Prepare a balance sheet from a completed worksheet and capital statement?	
		P.O.3.5.4	Given a completed 8-column worksheet, statement form, and completed capital statement prepare a balance sheet with 100% accuracy.	LEVEL II 15
Supporting schedules	Apply verification principle, using subsidiary and general ledgers, to prepare schedules such as accounts receivable, accounts payable, and cost of goods sold?	3.5.5	Prepare supporting schedules for accounts receivable, accounts payable, and cost of goods sold?	
		P.O.3.5.5	Given subsidiary ledgers, completed worksheet, and forms, prepare supporting schedules with 100% accuracy.	LEVEL II 44-45 57-58

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
4. CALCULATING MACHINES	**Can the student:**	**Can the student:**		
4.1 Arithmetic Review	Perform the basic arithmetical processes? Compute (add, subtract, multiply, and divide) whole numbers? Compute fractions and mixed numbers? Compute decimals? Compute percentages?	4.1.1	Complete mathematical calculations, including addition, subtraction, multiplication, and division of whole numbers, decimals, fractions?	
		P.O.4.1.1	Given a skills review and necessary instruction, perform mathematical calculations with 80% accuracy on a set of 20 problems requiring addition, subtraction, multiplication, and division of whole numbers, decimals, and fractions.	LEVEL II 149-162
Percentages	Convert percentages to decimals, decimals to percentages, and use correctly in solving problems? Use interest formulas to compute simple and compound interest? Properly discount a note? Use 60-day method to compute interest?	4.1.2	Complete calculations including decimal and percentage conversions, simple and compound interest, discounting a note, and installment interest using the 60-day method?	
		P.O.4.1.2	Given necessary information, perform calculations to solve 20 problems with 80% accuracy, involving decimal and percentage conversions, simple and compound interest, and note and installment interest.	Level II 175-184

CLERICAL ACCOUNTING I (6340)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		4.1.3 Define and compute calculations including trade and cash discounts, markups, and markdowns?	
Discounts	Define trade discounts, cash discounts, markups, and markdowns?	P.O.4.1.3 Given 20 word problems, define the required terms and compute with 80% accuracy the required discounts, markups, and markdowns.	LEVEL II 165-174 185-188
	Compute trade discounts, cash discounts, markups, and markdowns?		
4.2 Machine Operation	Operate the machine, using proper fingering?	4.2 Operate calculating equipment at a minimum rate and with an error tolerance acceptable for employment?	
	Use shortcuts and special function keys to increase speed?	P.O.4.2 Given a calculator and 20 problems, use the touch system to solve the problems within 15 minutes with 90% accuracy.	
	Use verification techniques to improve accuracy?		
4.3 Business Applications	Compute application of discounts, markups, sales tax, commissions, and interest, and compute extensions?	4.3 Compute, verify amounts, and obtain totals for all items on business forms?	
		P.O.4.3 Given 10 business forms and a calculator, compute, verify amounts, and obtain totals for all items with 100% accuracy.	LEVEL II 186-191

CLERICAL ACCOUNTING I (6340)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
5. CHECKING ACCOUNTS				
5.1 Check Writing	Use the proper procedures for writing and recording checks?	5.1	Complete accurate and legible checks for payments?	
		P.O.5.1	Given blank checks and stubs and necessary data, complete all checks with 100% accuracy.	LEVEL I 248-250
5.2 Endorsements	Use the blank, restrictive, or full method of endorsement as appropriate for the situation?	5.2	Endorse checks with appropriate endorsement?	
		P.O.5.2	Given five completed checks and five situations, endorse each check appropriately.	LEVEL I 251-253
5.3 Deposits	Prepare deposit slips involving checks, currency, and coins to be deposited?	5.3	Prepare accurate and legible deposit slips?	
		P.O.5.3	Given three blank deposit slips and necessary data, complete accurately in legible form.	LEVEL I 254-257
5.4 Reconciliation	Reconcile bank statements, using canceled checks, previous reconciliations, check records or registers, and records of deposits, so that the balances on the check records or registers agree with the bank statement balances?	5.4	Prepare a simple reconciliation?	
		P.O.5.4	Given the necessary data, prepare a bank reconciliation with 100% accuracy.	LEVEL I 258-260

CLERICAL ACCOUNTING I (6340)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
5.5 Journal Entries		5.5	Journalize entry from reconciliation of bank statement?	
		P.O.5.5	Given a completed bank reconciliation and journal, journalize the expenses correctly.	V-TECS AC-46
6. COMMUNICATION SKILLS				
6.1 Listening Techniques	Demonstrate effective listening techniques?	6.1	Follow oral or written instruction in the completion of assigned tasks?	
		P.O.6.1	Given oral or written instructions, listen or read and follow instructions with 100% accuracy.	LEVEL I 195-196
6.2 Telephone Procedures	Use basic telephone information such as types of service and calls, time zones, types of equipment, and directories?	6.2	Locate basic telephone information?	
		P.O.6.2	Given a local telephone directory and list of 25 questions, use directory to locate types of services, calls, time zones, equipment, and proper directory with 80% accuracy.	

CLERICAL ACCOUNTING I (6340)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
Incoming calls	Demonstrate correct procedures for answering promptly and properly? Take messages? Terminate the call properly?	6.2.1	Answer routine calls, give non-confidential information, and record messages clearly?	
		P.O.6.2.1	Given a telephone or Business Trainer, five situations, and message pad, record the message and response appropriate to each situation.	LEVEL I 30-39
Outgoing calls	Place local calls? Place long distance calls?	6.2.2	Place simulated local and long distance calls of a routine nature, using the directory when necessary?	
		P.O.6.2.2	Given a telephone or Business Trainer and five situations, place calls. A checklist will be used to rate performance.	LEVEL I 34-36
6.3 Written Communications	Compose simple business communications using correct grammar, appropriate references, and letter writing principles?	6.3	Compose and typewrite simple business correspondence?	
		P.O.6.3	Given three situations, compose and typewrite in mailable form the appropriate correspondence.	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
7. DATA PROCESSING				
7.1 Terminology	Use data processing terms correctly as they occur in oral or written work?	7.1	Define basic data processing terms?	
		P.O.7.1	Given a list of data processing terms, identify the correct definition of each with 80% accuracy on an objective test.	LEVEL I 347-349
7.2 Relationships	Explain how electronic data processing is used in accounting?	7.2	Identify the effects of electronic data processing on accounting work?	
		P.O.7.2	Given a microcomputer application, identify the effects of electronic data processing on accounting work with 80% accuracy.	
8. MAINTENANCE AND CARE OF OFFICE EQUIPMENT				
8.1 Calculating Equipment	Maintain calculating equipment?	8.1	Change the ribbon, replace the paper tape, and make minor machine adjustments?	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
		P.O.8.1	Given a calculator, ribbon, and tape, correctly change ribbon, replace tape, and make any necessary adjustments according to an operator's manual checklist.	
8.2 Keyboarding Equipment	Maintain keyboarding equipment?	8.2	Clean keys or element and remove dust, change ribbon, and make machine adjustments?	
		P.O.8.2	Given keyboarding equipment, correctly clean, change ribbon, and make machine adjustments according to a teacher's checklist.	Level II 274-275
9. PAYROLL				
9.1 Gross Earnings	Compute gross earnings for employees who receive hourly earnings, including overtime? Compute gross earnings for employees who receive commissions?	9.1	Compute gross earnings for employees?	
		P.O.9.1	Given number of hours worked and hourly rate or salary or commissions data, compute gross earnings for five employees with 100% accuracy.	LEVEL II 76-81

CLERICAL ACCOUNTING I (6340)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
9.2 Deductions	Compute required and voluntary deductions, using charts?	9.2 Compute deductions for employees?	
		P.O.9.2 Given a payroll register with gross earnings recorded for five employees, appropriate tax charts, and pertinent data, determine record required and voluntary deductions with 100% accuracy.	LEVEL II 77-81
9.3 Net Pay		9.3 Compute net pay?	
		P.O.9.3 Given a payroll register with gross earnings and total deductions for five employees, compute net pay with 100% accuracy.	LEVEL II 77-81
9.4 Records	Record payroll computations in a payroll register?	9.4 Prepare employee earnings records?	
	Identify information contained in an employee's individual earnings record?	P.O.9.4 Given a completed register and earnings records, record the information from the payroll register in the employee earnings records and calculate accumulated earnings with 100% acccuracy.	LEVEL II 82-83

CLERICAL ACCOUNTING I (6340)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
9.5 Disbursements	Identify components of a payroll check?	9.5	Prepare five payroll records?	
		P.O.9.5	Given a completed payroll register and five blank payroll checks, prepare payroll checks with 100% accuracy.	LEVEL II 84-86
9.6 Journal Entries	Calculate the entries for payroll, including wage and salary expenses, employee Federal Insurance Contributions Act (FICA) taxes, employee income taxes, and other deductions?	9.6.1	Journalize and post entries for payroll, including wage and salary expenses, employee FICA taxes, federal income taxes, state income taxes, and other deductions?	
		P.O.9.6.1	Given a completed payroll register, a journal, and a ledger, journalize and post employees' payroll, including all deductions, with 100% accuracy.	LEVEL III 85-86
	Calculate entries for employer FICA, State Unemployment Tax Act (SUTA), and Federal Unemployment Tax Act (FUTA) taxes?	9.6.2	Journalize and post entries for the employer FICA, FUTA, and SUTA taxes?	
		P.O.9.6.2	Given a completed payroll register, employer's tax rates, a journal, and a ledger, journalize and post the employer's payroll tax liabilities with 100% accuracy.	LEVEL III 85-86

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
10. PURCHASE AND SALES			
10.1 Processing Forms	Identify steps in processing purchases and sales forms?	10.1 Select appropriate purchases and sales forms for various transactions?	
		P.O.10.1.1 Given five transactions, select the appropriate purchase and sales forms with 80% accuracy.	
	Use appropriate purchases and sales forms for various transactions?	10.1.2 Process unpaid invoices with accompanying receiving documents?	
		P.O.10.1.2 Given five unpaid invoices and documents, process with 80% accuracy.	
	Post appropriate information in the accounts receivable and accounts payable accounts and compute balances?	10.1.3 Post purchases and sales on account directly to the proper ledger accounts from invoices, credit memos, and checks, and compute the balances?	
		P.O.10.1.3 Given 10 purchases and sales on account and ledger accounts, post from the invoices, credit memos, checks, and compute balances with 90% accuracy.	LEVEL II 33-37 48-51

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CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
10.2 Preparation of Forms	Record applicable information on requisitions, purchase orders, and invoices?	10.2.1 Prepare requisitions for supplies and equipment to be ordered from catalogs?	
		P.O.10.2.1 Given catalogs, list of supplies to be ordered, and requisition forms, prepare forms according to instructor's checklist.	LEVEL I 261-263
	Compute extensions and totals, applicable discounts, and sales taxes? Verify descriptive and numerical information after recording and computing?	10.2.2 Prepare purchase orders and invoices, including computation of applicable discounts and sales taxes?	
		P.O.10.2.2 Given five purchase orders and invoice forms, appropriate discount and tax information, and necessary data, prepare forms with 90% accuracy.	LEVEL I 264-269 LEVEL II 85-89
	Prepare monthly statements from invoices and ledger sheets?	10.2.3 Prepare customer monthly statements from unpaid customer invoices or from ledger sheets?	
		P.O.10.2.3 Given five statement forms and unpaid invoices or ledger, prepare forms with 100% accuracy.	V-TECS AC-110

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
11. REPROGRAPHICS			
11.1 Terminology	Identify supplies and machine parts for photocopy equipment?	11.1 Use proper terminology when describing supplies and machine parts for photocopy equipment?	
		P.O.11.1 Given a list of terms and definitions for photocopy equipment, match terms to definitions with 80% accuracy.	
11.2 Photocopy Preparation	Select appropriate method of preparation, including cutting and pasting, according to copying process used?	11.2 Prepare an acceptable copy for duplication by the photocopy process?	
		P.O.11.2 Given appropriate photocopy supplies, and instructions, prepare an acceptable copy for duplicatoin according to instructor's checklist.	
11.3 Machine Operation	Identify steps to produce a quality copy?	11.3 Operate photocopy equipment to produce clear, quality copies?	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
		P.O.11.3	Given a prepared copy for duplication, operate photo-copy equipment to produce clear, quality copy according to instructor's checklist.	V-TECS DPO 58
12. TYPEWRITING				
12.1 Review		12.1	Select and use appropriate formats for business correspondence?	
		P.O.12.1	Given five situations and necessary forms, select and use appropriate formats with with 100% accuracy.	
Speed and accuracy	Demonstrate incremental improvement?	12.1.2	Typewrite straight copy at a minimum rate with an error tolerance acceptable for employment? (Civil Service minimum--40 wpm, 3 errors, 5 minutes) (NOTE: Number of errors allowed increases as speed increases. Refer to Civil Service Handbook for further information.)	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.12.1.2 Given a straight copy 5-minute timed writing, typewrite at a minimum rate with an error tolerance acceptable for employment by Civil Service minimum standards.	LEVEL I 59 FBLA 6.3-6.12
Error correction	Describe uses of various correction media such as erasers, fluid, tape, and self-correcting machines?	12.1.3 Use various correction media?	
		P.O.12.1.3 Given straight copy material and various correction media, type and correct so material is in mailable form.	
12.2 Production	Typewrite business correspondence from rough draft copy?	12.2.1 Typewrite from handwritten or edited rough draft copy?	V-TECS BAPC 100
		P.O.12.2.1 Given two rough draft business letters plus format to be used, type two mailable letters within 60 minutes.	
Preprinted forms	Use proper machine manipulations to typewrite information on pre-printed forms?	12.2.2 Typewrite routine information on pre-printed forms?	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.12.2.2 Given routine information and three short pre-printed forms, type in the appropriate spaces evenly aligned copy, with all errors corrected, within 45 minutes.	LEVEL II 280-285
Tables and statistical reports	Typewrite tables and statistical reports with correct horizontal and vertical placement of information?	12.2.3 Typewrite from handwritten or edited rough draft material, tables or statistical reports, such as a balance sheet, itinerary, bid, budget, or agenda?	
		P.O.12.2.3 Given two statistical papers in rough draft form, type, with copy appropriately placed and all errors corrected, within 50 minutes.	LEVEL II 55-61 FBLA 6.22-6.23

CLERICAL ACCOUNTING I (6340)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
13. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES	
13.1 Leadership Training Skills (Future Business Leaders of America)	13.1 Participate in the Future Business Leaders of America?
	P.O.13.1 Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
13.2 Human Relations Skills	
Office behavior	13.2.1 Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations in the office?
	P.O.13.2.1 Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor developed checklist.
Personality traits	13.2.2 Exhibit personality traits that increase job performance?
	P.O.13.2.2 Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	13.2.3 Evaluate personal work habits and attitudes?
	P.O.13.2.3 Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.
Attendance and punctuality	13.2.4 Maintain regular and prompt attendance?
	P.O.13.2.4 Given a classroom schedule, attend class and arrive on time at least 90% of the time during each grading period.

CLERICAL ACCOUNTING I (6340)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
Ability to follow instructions	13.2.5 Follow oral or written instructions in the completion of assigned tasks?
	P.O.13.2.5 Given oral or written instructions for selected activities, listen or read and follow instructions with 100% accuracy.
Appearance and grooming	13.2.6 Exhibit good grooming and appropriate attire for work, according to office standards?
	P.O.13.2.6 Given a simulated office situation for one week and the standards of dress and grooming expected, dress appropriately and demonstrate the essentials of grooming as outlined in the standards. Appearance will be judged appropriate if an acceptable rating is received on each item on a checklist.
13.3 Job-Seeking Skills	
Resume/personal data sheet	13.3.1 Prepare a resume or personal data sheet?
	P.O.13.3.1 Given a sample format, prepare a personal data sheet or resume, giving all appropriate information. All information must be accurate, and the personal data sheet or resume must be in mailable form.
Application forms	13.3.2 Prepare application forms neatly and accurately?
	P.O.13.2.2 Given a job application form and instructions to complete each item (using N/A on items that are not applicable), complete the application, printing the information. All information must be accurate, all errors neatly corrected, and all blanks filled in.
Letters	13.3.3 Compose an acceptable application letter?
	P.O.13.3.3 Given a want ad from a local newspaper advertising a clerical accounting position, compose a letter of application. All information must be accurate and the letter mailable.

CLERICAL ACCOUNTING I (6340)

Topical Outline	Personal Employability Competencies
	Does the student:
Job interview	13.3.4 Demonstrate acceptable behavior during a simulated job interview?
	P.O.13.3.4 Given a simulated job interview situation and behavior guidelines, make an appointment and participate in a personal interview. All items on a job interview checklist based on the guidelines provided must receive an acceptable rating.
13.4 Organizational Skills	
	13.4 Keep the area in and around the work station uncluttered?
	P.O.13.4 Given an assigned work station and a checklist for maintaining the work station, maintain an orderly work station during 90% of the grading period.

CLERICAL ACCOUNTING II (6350)

Grade Level: 12

Prerequisites: Clerical Accounting I

Clerical Accounting II is a one-year, double-period occupational preparation course offered at the twelfth-grade level in which accounting skills learned in Clerical Accounting I are further developed. Special accounting applications and accounting for partnerships and corporations are included. In addition, skills in mail processing and records management are developed. Instruction is provided in human relations skills, job-seeking skills, office procedures, and organizational skills.

A review of the skills and knowledges developed in Clerical Accounting I is included in Clerical Accounting II so that students can improve, build upon, and integrate previously learned competencies. Accordingly, much repetition occurs in the topical outlines for Clerical Accounting I and Clerical Accounting II. However, tasks assigned Clerical Accounting II have greater complexity and require more decision-making skills. Expected competencies for Clerical Accounting II students are based on performance with more difficult or advanced materials than those used with Clerical Accounting I students.

The following skill areas are included in Clerical Accounting II:

Skill Area 1 -- ACCOUNTING CYCLE REVIEW
- 1.1 Fundamentals
- 1.2 Terminology
- 1.3 Journals
- 1.4 End of Fiscal Period

Skill Area 2 -- ACCOUNTING: SPECIAL APPLICATIONS
- 2.1 Sales Tax
- 2.2 Debts
- 2.3 Depreciation
- 2.4 Notes Receivable and Payable
- 2.5 Accrued Income and Expense
- 2.6 Petty Cash

Skill Area 3 -- ACCOUNTING: PARTNERSHIPS AND CORPORATIONS
- 3.1 Terminology
- 3.2 Opening Entry
- 3.3 Stock and Dividends
- 3.4 Financial Statements

SKILL AREA 4 -- DATA PROCESSING
- 4.1 Accounting Applications
- 4.2 Flowcharts
- 4.3 Input Preparation and Data Entry
- 4.4 Systems Comparison
- 4.5 Output Use

Skill Area 5 -- MAIL PROCESSING
- 5.1 Incoming Mail
- 5.2 Outgoing Mail

Skill Area 6 -- OFFICE EXPERIENCE
- 6.1 Simulations
- 6.2 Cooperative Office Education

Skill Area 7 -- RECORDS MANAGEMENT
- 7.1 Introduction
- 7.2 Filing

Skill Area 8 -- TAX REPORTS

- 8.1 Employers--Federal
- 8.2 Employers--State
- 8.3 Records
- 8.4 Individual Returns

Skill Area 9 -- TYPEWRITING

- 9.1 Preprinted Business Forms
- 9.2 Tables and Statistical Reports

Skill Area 10 -- PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 10.1 Leadership Training Skills (FBLA)
- 10.2 Human Relations Skills
- 10.3 Job Seeking Skills
- 10.4 Organizational Skills
- 10.5 Personal Finances
- 10.6 FBLA-Related Activities

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
1. ACCOUNTING CYCLE REVIEW				
1.1 Fundamentals	Journalize and post transactions and perform end-of-fiscal-period tasks?	1.1	Perform skills involved in completing an accounting cycle for a retail business, using either a combination journal or special journals?	
		P.O.1.1	Given necessary data and forms, complete all steps in the accounting cycle for a retail business with 90% accuracy.	
1.2 Terminology	Identify typical accounting terms?	1.2	Define typical accounting terms?	
		P.O.1.2	Given a list of accounting terms, define with 90% accuracy on an objective test.	LEVEL I 347-349
1.3 Journals	Record transactions in a combination journal and special journals?	1.3	Record transactions in combination journal and special journals and post to general and subsidiary ledgers?	
		P.O.1.3	Given transactions, journals, and ledgers, record transactions and post with 90% accuracy.	LEVEL II 33-35 46-47 59-60 65-66

CLERICAL ACCOUNTING II (6350)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
1.4 End of Fiscal Period				
Worksheet	Describe information needed to prepare an 8-column worksheet with adjustments?	1.4.1	Prepare an 8-column worksheet with adjustments?	
		P.O.1.4.1	Given a worksheet with a completed trial balance and adjustment data, prepare an 8-column worksheet with 100% accuracy.	LEVEL II 10-12
Financial statements	Identify information needed for preparing financial statements?	1.4.2	Prepare capital statement, income statement, and balance sheet?	
		P.O.1.4.2	Given a completed worksheet, necessary forms, and general ledger, prepare a capital statement, income statement, and balance sheet with 90% accuracy.	LEVEL II 13-15
Adjusting and closing entries	Record adjusting and closing entries in a journal?	1.4.3	Record and post adjusting and closing entries?	
		P.O.1.4.3	Given a completed worksheet, a a journal, and ledger accounts, record and post adjusting and closing entries with 90% accuracy.	LEVEL II 16-23

CLERICAL ACCOUNTING II (6350)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
2. ACCOUNTING: SPECIAL APPLICATIONS				
2.1 Sales Tax	Record entries for cash and charge sales that involve sales taxes?	2.1	Record sales tax entries in appropriate journals and post?	
	Record entries for payment of sales tax?	P.O.2.1	Given three sales tax transactions, journals, and ledgers, record and post with 90% accuracy.	V-TECS BAP 29
2.2 Bad Debts	Identify information needed to compute bad debts expense?	2.2.1	Compute bad debts expense?	
		P.O.2.2.1	Given necessary information, compute bad debts expense with 90% accuracy.	
	Record adjusting entries for bad debts expense on worksheets?	2.2.2	Journalize and post the adjusting entry for bad debts expense?	
		P.O.2.2.2	Given a completed worksheet journal and ledger, journalize and post the adjusting entry for bad debts expense with 100% accuracy.	LEVEL III 74-75

CLERICAL ACCOUNTING II (6350)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Journalize entries to write off uncollectible accounts?	2.2.3 Journalize and post entries to write off uncollectible accounts?	
		P.O.2.2.3 Given the data, a journal, and ledger, journalize and post entries to write off three uncollectible accounts with 90% accuracy.	LEVEL III 75
	Journalize entries for collection of accounts previously written off?	2.2.4 Journalize and post transaction for the collection of an account previously written off?	
		P.O.2.2.4 Given the data, a journal and ledger, journalize and post the entries for the collection of an account previously written off with 100% accuracy.	
	Describe how bad debts information is reported on financial statements?	2.2.5 Prepare financial statements that report bad debts information?	
		P.O.2.2.5 Given a completed worksheet and the necessary forms, prepare the financial statements that report bad debts with 90% accuracy.	

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
2.3 Depreciation	Define plant assets, depreciation, book value, and salvage value?	2.3.1	Define terms related to depreciation?	
		P.O.2.3.1	Given a list of depreciation terminology and definitions, match terms with definitions with 90% accuracy.	
	Explain how to compute depreciation, using the straight-line, declining balance, and sum-of-years digits methods?	2.3.2	Compute depreciation, using straight line, declining balance and sum-of-year digits methods?	
		P.O.2.3.2	Given cost, salvage value, and life of two assets, compute the depreciation on each asset, using straight-line, declining balance, and sum-of-years digits methods with 80% accuracy.	LEVEL III 76
	Record the adjusting entries on worksheets?	2.3.3	Journalize and post transactions for depreciation expenses previously computed?	
		P.O.2.3.3	Given a worksheet journal and ledger accounts, record adjusting entries on worksheet, journalize and post with 90% accuracy.	LEVEL III 77

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Journalize entries for selling, discarding, or trading plant assets?	2.3.4 Journalize and post transactions for selling, discarding, or trading fixed assets?	
		P.O.2.3.4 Given six transactions, journal and ledger accounts, journalize and post the tranactions with 80% accuracy.	
	Explain how to report depreciation information on financial statements?	2.3.5 Prepare financial statements that report depreciation information?	
		P.O.2.3.5 Given a completed worksheet and forms, prepare the income statement and balance sheet showing depreciation information with 90% accuracy.	
2.4 Notes Receivable and Payable	Define promissory note, principal, maturity date, maker, interest-bearing note, interest rate, note payable, bank discount, proceeds, discounted note, note receivable, and dishonored note?	2.4.1 Define notes receivable and notes payable terminology?	
		P.O.2.4.1 Given a list of notes receivable and payable terminology and definitions, match the terms and definitions with 80% accuracy.	

CLERICAL ACCOUNTING II (6350)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Determine maturity dates of notes? Compute interest on notes?	2.4.2 Compute maturity dates and interest on notes receivable?	
		P.O.2.4.2 Given two notes receivable, compute maturity dates and interest with 90% accuracy.	
		2.4.3 Compute bank discounts and proceeds on notes payable?	
		P.O.2.4.3 Given two notes payable, compute discounts and proceeds with 90% accuracy.	
	Determine bank discounts and record entries for issuance of notes and payment of discounted notes?	2.4.4 Journalize and post transactions for notes, interest, and bank discounts?	
	Record the acceptance and receipt of notes plus interest? Journalize and post entries for dishonored notes?	P.O.2.4.4 Given 10 transactions involving notes, interest, and bank discounts, and journal and ledger accounts, journalize and post these transactions with 80% accuracy.	LEVEL III 80-83
	Report notes and interest information on financial statements?	2.4.5 Prepare financial statements that accurately report notes receivable and notes payable?	

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.2.4.5 Given a completed worksheet and necessary forms, prepare an income statement and balance sheet reporting notes receivable and payable with 90% accuracy.	
2.5 Accrued Income and Expense	Define accrued income, accrued interest income, reversing entry, accrued expense, accrued interest expense, and accrued salary expense?	2.5.1 Define accrued income and expense terminology?	
		P.O.2.5.1 Given lists of accrued income and expense terminology and definitions, match terms and definitions with 80% accuracy.	
	Determine and make adjustments for accrued income and expenses on worksheets?	2.5.2 Plan adjustments on worksheet and post adjusting entries for accrued revenue and accrued expenses?	
		P.O.2.5.2 Given adjustment data and necessary forms, plan adjustments, journalize, and post with 80% accuracy.	LEVEL III 78
	Explain how to report accrued income and expense information on financial statements?	2.5.3 Prepare financial statements that accurately report accrued income and accrued expenses?	

CLERICAL ACCOUNTING II (6350)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.2.5.3 Given a completed worksheet and forms, prepare the income statement and balance sheet to show accrued income and expenses with 90% accuracy.	
	Journalize reversing entries for accrued income and expenses?	2.5.4 Journalize and post reversing entries for accrued income and expenses?	
		P.O.2.5.4 Given a completed worksheet journal and ledger, journalize and post the necessary reversing entries with 80% accuracy.	
2.6 Petty Cash	Explain how to establish petty cash accounts?	2.6.1 Journalize and post transaction to establish the petty cash fund?	
		P.O.2.6.1 Given a journal, ledger, and necessary petty cash information, journalize and post the transaction to establish the petty cash fund with 90% accuracy.	LEVEL II 67-69
	Prepare petty cash vouchers?	2.6.2 Prepare petty cash vouchers and record them in the petty cash book?	

CLERICAL ACCOUNTING II (6350)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.2.6.2 Given five petty cash vouchers, expense information, and petty cash book, prepare the vouchers and record in petty cash book with 90% accuracy.	
	Journalize entries to replenish petty cash funds?	2.6.3 Journalize and post the entry to replenish the petty cash fund?	
		P.O.2.6.3 Given a journal, ledger, and five petty cash vouchers, journalize and post the entry to replenish the petty cash fund with 90% accuracy.	LEVEL II 69-70
3. ACCOUNTING: PARTNERSHIPS AND CORPORATIONS			
3.1 Terminology	Define partner, partnership, articles of partnership, and distribution of net income statement?	3.1.1 Define terms related to the partnership and distribution of income?	
		P.O.3.1.1 Given a list of partnership and distribution of net income terminology and definitions, match the terms and definitions with 80% accuracy.	

CLERICAL ACCOUNTING II (6350)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Define corporation, incorporators, articles of incorporation, charter, shares, stockholder, capital stock, stock certificate, par value, preferred stock, common stock, board of directors, retained earnings, deficit, and dividend?	3.1.2 Define terms related to corporations, stock, and retained earnings? P.O.3.1.2 Given a list of corporation, stock and retained earnings terminology and definitions, match terms and definitions with 80% accuracy.	
3.2 Opening Entry	Identify information needed to record opening entries for a partnership?	3.2.1 Record opening entry for a partnership? P.O.3.2.1 Given the articles of partnership and journal, record the opening entry for the partnership with 90% accuracy.	
	Extract information from articles of incorporation to record opening entries?	3.2.2 Record the opening entry for a corporation? P.O.3.2.2 Given the articles of incorporation and journal, record the opening entry for the corporation with 90% accuracy.	

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
3.3 Stocks and Dividends	Explain how to record entries for the additional sale of capital stock shares?	3.3.1 Record the entry for sales of additional capital stock shares?	
		P.O.3.3.1 Given five stock transactions and journal, record the entries with 80% accuracy.	
	Identify entries related to declaring and paying dividends?	3.3.2 Record entries for declaration and payment of a dividend?	
		P.O.3.3.2 Given five dividend transactions and journal, record the entries with 80% accuracy.	
3.4 Financial Statements	Complete 8-column worksheets, income statements, balance sheets, and capital statements for fiscal periods?	3.4.1 Complete end-of-fiscal period work for a partnership?	
		P.O.3.4.1 Given a worksheet with completed trial balance, adjustment data, distribution data, and the necessary form, prepare a worksheet form and financial statements with 80% accuracy.	

CLERICAL ACCOUNTING II (6350)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		3.4.2 Complete end-of-fiscal-period work for a corporation?	
		P.O.3.4.2 Given a worksheet with computed trial balance adjustment data and completed ledger, prepare a worksheet and end-of-fiscal-period statements with 80% accuracy.	
4. DATA PROCESSING			
4.1 Flowcharts	Interpret flowchart symbols?	4.1 Interpret a systems flowchart?	
		P.O.4.1. Given a systems flowchart, list the steps necessary to print a general ledger trial balance with 100% accuracy.	LEVEL III 145-147 LEVEL II 110-118
4.2 Automated Accounting			
General ledger	Key-enter data for charts of accounts and business transactions?	4.2.1 Complete a trial balance, using automated accounting software?	
		P.O.4.2.1 Given an automated accounting software program, a microcomputer, and source data, generate a trial balance. Data must be verified and errors corrected.	LEVEL II 7-9 24-27

CLERICAL ACCOUNTING II (6350)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
Accounts payable	Build a vendor master file? Add, change, and delete vendors from the master file?	4.2.2	Enter and process accounts payable transactions and generate related reports and checks, using automated accounts payable software?	
	Key-enter accounts payable transactions and correct errors? Generate related reports? Generate checks and a check register? Verify the accuracy of computer-generated accounts payable reports?	P.O.4.2.2	Given automated accounts payable software, a microcomputer and source data, process transactions generating related reports and vendor checks. Data must be verified and errors corrected.	LEVEL II 33-45
Accounts receivable	Build a customer master file? Add, change, and delete from the customer master file?	4.2.3	Enter and process accounts receivable transactions and generate related reports and customer statements, using automated accounts receivable software?	
	Key-enter accounts receivable transactions and correct errors? Generate related reports and customer statements?	P.O.4.2.3	Given automated accounts receivable software, a microcomputer, and source data, process accounts receivable transactions generating related reports and customer statements. Data must be verified and all errors corrected.	LEVEL II 46-58

CLERICAL ACCOUNTING II (6350)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
Payroll	Build an employee master file? Add, change, and delete from the customer master file? Key-enter payroll transactions and correct errors? Generate related checks and reports? Verify the accuracy of computer-generated accounts receivable reports?	4.2.4	Enter and process payroll transactions and generate related reports, using automated payroll software?	
		P.O.4.2.4	Given automated payroll software, a microcomputer, and source data, process payroll transactions generating related reports. Data must be verified and all errors corrected.	LEVEL II 75-88
5. MAIL PROCESSING				
5.1 Incoming Mail	Sort and route incoming mail?	5.1	Process incoming mail?	
		P.O.5.1	Given pieces of incoming mail, including some mail marked "confidential" or "personal," and a date stamp, open, stamp, sort, and distribute the mail. A checklist will be used to rate performance. All items must receive an acceptable rating.	V-TECS BAP 93-94

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
5.2 Outgoing Mail				
Classes	Select appropriate class of mail for various items to be mailed?	5.2	Process outgoing mail?	
		P.O.5.2	Given letters to be processed for mailing, addressed envelopes, postage scale, and the U.S. Postal Manual or current information on postal rates, process the outgoing mail. A checklist will be used to rate performance. All items must receive acceptable rating.	V-TECS BAP 91-92 FBLA 3.46
Specialized mail	Identify the appropriate uses of specialized mail?	5.3	Determine most appropriate classification for pieces of mail?	
		P.O.5.3	Given lists of special services and descriptions, correctly match at least 80% of the items on the lists.	FBLA 3.50
6. OFFICE EXPERIENCE				
6.1 Simulations	Perform the activities in a simulated office environment?	6.1	Demonstrate and synthesize previously learned knowledges, skills, and attitudes to complete the tasks of a given position in a model office?	
Task				
Job				

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
Flow-of-work		P.O.6.1 Given a simulated project or model office simulation, perform the assigned tasks, demonstrating and synthesizing previously learned knowledges, skills, and attitudes in an acceptable manner. Each item on the checklist must be rated acceptable.	
6.2 Cooperative Office Education	Explain the responsibilities of a part-time office employee?	6.2 Perform the tasks required of a part-time office employee?	
		P.O.6.2 Given a related part-time position, the student will complete assigned tasks according to a training plan, with acceptable ratings on all items.	COE GUIDE
7. RECORDS MANAGEMENT			
7.1 Introduction			
Need for accurate records	Describe the need for keeping accurate records?	7.1.1 Describe, use, or identify records, terminology, and supplies related to records management?	
Terminology	Use proper terminology when discussing various aspects of filing?	P.O.7.1.1 Given information covering terms, supplies, and related information, complete an objective test on records management with 80% accuracy.	LEVEL II 143-144

CLERICAL ACCOUNTING II (6350)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
Filing supplies and equipment	Identify types of supplies and equipment and describe uses of each?			
7.2 Filing				
Alphabetic system	Apply alphabetic filing rules?	7.2.1	Index, code, sort, and file documents alphabetically?	
		P.O.7.2.1	Given 15 pieces of correspondence, index, code, sort, and file 12 of the 15 pieces correctly.	V-TECS BAP 97
Numeric system	Apply numeric filing rules?	7.2.2	Sort and file documents numerically?	
		P.O.7.2.2	Given 15 pieces of correspondence, index, code, sort, and file 12 of the 15 pieces correctly.	V-TECS BAP 97
Retrieval	Retrieve requested information or materials?	7.2.3	Retrieve documents or items of information from the files?	
		P.O.7.2.3	Given 10 requests for retrieval from a simulated file, retrieve the requested correspondence and correctly complete an out card and a check-out record for at least 8 of the 10 requests.	LEVEL II 141

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
8. TAX REPORTS				
8.1 Individual Returns	Identify information necessary to complete individual federal income tax returns.	8.1.1	Complete individual federal income tax returns?	
		P.O.8.1.1	Given an individual income tax return and a simulated situation, complete the form. All items must be correct.	
8.2 Employers--Federal	Identify data needed to complete employer's quarterly federal tax returns (Form 941)?	8.2.1	Complete an employer's quarterly federal tax return (Form 941)?	
		P.O.8.2.1	Given employer's earning records and Form 941, complete the form with 100% accuracy.	V-TECS BAP 75
	Identify information needed to complete employer's federal tax deposit forms (Forms 501 and 508)?	8.2.2	Complete an employer's federal tax deposit forms (Form 501 and 508)?	
		P.O.8.2.2	Given total income tax and FICA tax for a quarter and Form 501, complete the form with 100% accuracy.	V-TECS BAP 75
	Explain how to complete employer's annual reconciliation reports of income tax withheld (Form W-3)?	8.2.3	Complete an employer's annual reconciliation report of tax withheld (Form W-3)?	
		P.O.8.2.3	Given copies of employees' W-2 Forms and Form W-3, complete the W-3 Form with 100% accuracy.	V-TECS BAP 76

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Identify information needed to complete employer's federal unemployment tax reports (Form 940)?	8.2.4 Complete an employer's federal unemployment tax report (Form 940)?	
		P.O.8.2.4 Given total payroll and unemployment tax withheld for a year and Form 940, complete the form with 100% accuracy.	
8.3 Employers--State	Explain how to complete employer's state unemployment tax reports?	8.3.1 Complete an employer's state unemployment tax form?	
		P.O.8.3.1 Given payroll information and state unemployment tax form, complete the form with 100% accuracy.	V-TECS BAP 83
	Perform calculations related to state sales tax reports?	8.3.2 Complete a state sales tax report?	
		P.O.8.3.2 Given a completed income statement and sales tax report form, complete the form with 100% accuracy.	
9. TYPEWRITING			
9.1 Preprinted Business Forms	Typewrite information in appropriare spaces, evenly aligned, with proper machine manipulations?	9.1 Typewrite information on preprinted forms?	

CLERICAL ACCOUNTING II (6350)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
		P.O.9.1	Given three types of blank preprinted business forms and information for completing the forms, type the information in usable form with 90% accuracy.	LEVEL III 62-65 LEVEL II 281-286
9.2 Tables and Statistical Reports	Typewrite tables and statistical reports with correct horizontal and vertical placement of information?	9.2	Typewrite from handwirtten edited rough-draft material average length tables or statistical reports?	
		P.O.9.2	Given one table and one statistical report, type the information, making necessary corrections, in usable form with 80% accuracy.	LEVEL III 52-54 FBLA 6.22
9.3 Business Correspondence	Use appropriate formats for business correspondence and envelopes?	9.3	Typewrite from handwritten or rough draft copy, mailable, average-length business letters with special features and appropriate copies?	
		P.O.9.3.1	Given three handwritten or rough draft average-length letters, type the letters with one carbon copy each. Two of the three must be in mailable form.	LEVEL III 46-49 LEVEL II 261-264

CLERICAL ACCOUNTING II (6350)

Topical Outline		Personal Employability Competencies
		Does the student:
10. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES		
10.1 Leadership Training Skills (Future Business Leaders of America)	10.1	Participate in the Future Business Leaders of America?
	P.O.10.1	Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
10.2 Human Relations Skills		
Office behavior	10.2.1	Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations in the office?
	P.O.10.2.1	Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Personality traits	10.2.2	Exhibit personality traits that increase job performance?
	P.O.10.2.2	Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	10.2.3	Evaluate personal work habits and attitudes?
	P.O.10.2.3	Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor- developed checklist.
Attendance and punctuality	10.2.4	Maintain regular and prompt attendance?
	P.O.10.2.4	Given a classroom schedule, attend class and arrive on time at least of 90% the time during each grading period.

CLERICAL ACCOUNTING II (6350

Topical Outline	Personal Employability Competencies	
	Does the student:	
Ability to follow instructions	10.2.5	Follow oral or written instructions in the completion of assigned tasks?
	P.O.10.2.5	Given a role-playing situation requiring the following of oral or written instructions, listen or read and follow instructions. A checklist will be used to rate performance, and all items must receive an acceptable rating.
Appearance and grooming	10.2.6	Exhibit good grooming and appropriate attire for work, according to office standards?
	P.O.10.2.6	Given a simulated office situation for one week and the standards of dress and grooming expected, dress appropriately and demonstrate the essentials of grooming as outlined in the standards. Appearance will be judged appropriate if an acceptable rating is received on each item on checklist.
10.3 Job-Seeking Skills		
Resume/personal data sheet	10.3.1	Prepare a resume or personal data sheet?
	P.O.10.3.1	Given a sample format, prepare a personal data sheet or resume, giving all appropriate information. All information must be accurate and the personal data sheet or resume must be in mailable form.
Application forms	10.3.2	Prepare application forms neatly and accurately?
	P.O.10.3.2	Given a job application form and instructions to complete each item (using N/A on items that are not applicable), complete the application, printing the information. All information must be accurate, all errors neatly corrected, and all blanks filled in.

CLERICAL ACCOUNTING II (6350	
Topical Outline	**Personal Employability Competencies**
	Does the student:
Letters	10.3.3 Compose an acceptable application letter?
	P.O.10.3.3 Given a want ad from a local newspaper advertising a clerical position, compose a letter of application. All information must be accurate and the letter mailable.
Job interview	10.3.4 Demonstrate acceptable behavior during a simulated job interview?
	P.O.10.3.4 Given a simulated job interview situation and behavior guidelines, make an appointment and participate in a personal interview. All items on a job interview checklist, based on the guidelines provided, must receive an acceptable rating.
10.4 Organizational Skills	
Station	10.4.1 Keep the area in and around the work station uncluttered?
	P.O.10.4.1 Given an assigned work station and a checklist for maintaining the work station, maintain an orderly work station during 90% of the grading period.
Work priority	10.4.2 Plan work efficiently to meet deadlines?
	P.O.10.4.2 Given a description of clerical activities to be performed in a designated time, determine work priorities to meet deadlines by completing a scheduling form based on instructor's guidelines.
10.5 FBLA-Related Activities	Activities can be taken from the FBLA Guide as follows: 4.1 -4.16 Job-Seeking Skills 4.27 -4.30 Human Relations Skills 4.47 -4.52 Leadership Training Skills

CLERICAL ACCOUNTING II (6350	
Topical Outline	**Personal Employability Competencies**
	Does the student:
10.6 Personal Finances	
Income management	10.6 Plan a budget based on net pay?
	P.O.10.6 Given salary information, information on personal expenses, and an appropriate budget percentage scale, plan a budget based on net pay. The budget will be judged acceptable if it does not exceed net pay.

COMPUTER CONCEPTS (6611)

Grade Level: 8, 9, or 10 Prerequisite: None

Computer Concepts is a half-year, single-period course offered on an elective basis. The course introduces data processing and examines the evolution of computing equipment. Topics covered include growth of data processing systems, applications of data processing, the basic data processing cycle, input/output representation, equipment and systems, and an introduction to BASIC. The course provides students an opportunity to examine careers in data processing.

The following skill areas are included in Computer Concepts:

SKILL AREA 1--INTRODUCTION
- 1.1 Need for Data
- 1.2 Basic Concepts
- 1.3 History

SKILL AREA 2--COMPUTER OVERVIEW
- 2.1 Types
- 2.2 Hardware
- 2.3 Software/Programs
- 2.4 Storage
- 2.5 Numbering Systems
- 2.6 Data Representation

SKILL AREA 3--BUSINESS, SOCIETY, AND COMPUTERS
- 3.1 Applications
- 3.2 Social Issues

SKILL AREA 4--CAREER EXPLORATION
- 4.1 Preparation
- 4.2 Job Choices
- 4.3 Emerging Occupations

SKILL AREA 5--PROGRAMMING CONCEPTS
- 5.1 Procedures
- 5.2 Problem-Solving Techniques

SKILL AREA 6--PROGRAMMING LANGUAGE: BASIC
- 6.1 BASIC Commands and Statements
- 6.2 Code and Test Operations
- 6.3 Documentation
- 6.4 Calculations and Comparisons

SKILL AREA 7--PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE
- 7.1 Leadership Training Skills (FBLA)
- 7.2 Human Relations Skills
- 7.3 Organizational Skills
- 7.4 Responsibility
- 7.5 FBLA-Related Activities

COMPUTER CONCEPTS (6611)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
1. INTRODUCTION				
1.1 Need for Data	List demands for data that business and industry experience?	1.1	Identify basic data needs of business, industry, and government?	
		P.O.1.1	Given a list of unique data processing applications, match applications to business, industry, government with 80% accuracy.	LEVEL I 383-384
1.2 Basic Concepts				
Terminology	Define typical data processing terminology?	1.2.1	Sequence the steps in the data processing cycle and explain each step?	
Cycle	Identify the (I/O) steps in the data processing cycle?	P.O.1.2.1	Given the steps of a data processing cycle, arrange the steps sequentially and record a definition for each step. All steps must be correctly sequenced and defined with 100% accuracy.	LEVEL II 93-94
Methods	Identify devices used for mechanical processing of data?	1.2.2	Distinguish among manual, mechanical, and electronic data processing systems?	
		P.O.1.2.2	Given information on the operations and devices of data processing systems, identify the operations and devices as used in manual, mechanical, and electronic data processing systems with 80% accuracy on a written test.	

COMPUTER CONCEPTS (6612)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
Components	Identify the five components of a computer system (people, data, hardware, software, and procedures)?	1.2.3 List the five components of a computer system and discuss their dependence on each other?	
		P.O.1.2.3 Given a test on the methods of processing data, list and describe the importance of each of the five component parts of a computer system with 80% accuracy.	
1.3 History			
Pre-computer era	Describe the historical importance of the abacus?	1.3.1 Describe historical events of the pre-computer era of data processing?	
	Describe the importance of Pascal's adding machine?	P.O.1.3.1 Given a list of historical events of the pre-computer era, describe at least 80% of the events accurately. Each description must outline the contribution made by the event toward progress of technology leading to the advent of the computer.	LEVEL I 351-354
	Describe the importance of Jacquard's Loom?		
	Describe the contributions of James Powers?		
	Describe the contributions of Charles Babbage?		

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
Computer era	**Can the student:** Explain the significance of the following computer systems? Mark I EDVAC ENIAC UNIVAC Describe unique characteristics and importance of each computer generation? Discuss current technological advances in computer systems?	**Can the student:** 1.3.2 Explain the development of various computer systems? P.O.1.3.2 Given a list of early computers, identify significant technological developments of each in computer evolution with 80% accuracy on a written test.	LEVEL I 351-354
2. COMPUTER OVERVIEW			
2.1 Types	Describe applications of analog and digital computers?	2.1 Differentiate between digital and analog computers? P.O.2.1 Given a written test on the types of computers, describe the differences between analog and digital computers with 80% accuracy.	
2.2 Hardware	Define hardware? Identify the essential hardware components of a typical computer system? Define and give examples of a computer storage device? Define and give examples of computer input devices?	2.2 Identify and explain the functions of the basic hardware components of a typical computer system? P.O.2.2 Given a list of basic hardware components of a typical computer system, write an explanation of functions of each hardware component with 80% accuracy.	

COMPUTER CONCEPTS (6611)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Define and give examples of computer output devices?		
2.2 Special Purpose	Identify the following special-purpose devices? optical character reader optical mark reader magnetic ink character recognition unit light pen audio pen plotter computer output microfilm unit point of sale/transaction device.	2.2.1 List special purpose input/output devices and describe their functions? P.O.2.1 Given information on special purpose input/output devices, list six such devices and describe the functions of each with 100% accuracy.	
	Identify the three parts of the central processing unit?	2.2.2 Explain the functions of the central processing part? P.O.2.2.2 Given the three parts of the central processing unit of a computer, explain the functions of each part with 90% accuracy.	
2.3 Software/ Programs	Define software, including machine operation, programs? Describe functions of the computer operating system? Describe functions of the compilers, assemblers, and interpreters?	2.3.1 Categorize a list of programs according to functions? P.O.2.3.1 Given a list of the different types of computer programs and a list of the functions of various types of programs, match the type of program with the correct function with 80% accuracy.	

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Describe functions of utility programs?		
	Describe functions of application programs?		
	Describe how development of the symbolic form of coding simplified the programmer's work?		
	Describe COBOL, RPG, BASIC, FORTRAN programming languages?	2.3.2 Differentiate among high-level languages?	
		P.O.2.3.2 Given information on program languages, describe in writing COBOL, FORTRAN, RPG, and BASIC languages. Description must indicate preferred use of each language and be judged acceptable according to instructor's checklist.	LEVEL I 367-368
2.4 Storage	Define and give examples of primary storage?	2.4 Categorize types of storage as primary or secondary?	
	Define and give examples of secondary storage?	P.O.2.4 Given instruction on various methods of data processing storage, identify selected methods of storage as primary or secondary with 80% accuracy.	
2.5 Numbering Systems	Define binary and decimal numbering systems?	2.5.1 Distinguish between binary and decimal numbering systems?	

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.2.5.1 Given information on numbering systems, describe the bases for the binary and decimal numbering systems with 100% accuracy.	
		2.5.2 Convert decimal to binary numbers and binary to decimal numbers?	
		P.O.2.5.2 Given several decimal and binary numbers, convert decimal to binary and binary to decimal 80% accuracy.	
2.6 Data Represen-	Explain the need for various data representation codes?	2.6 Interpret information presented in the format of a computer data representation system?	
	Show the difference between EBCDIC and ASCII codes?	P.O.2.6 Given the coding scheme for a data representation code, identify data that is represented in this code with 80% accuracy.	
3. BUSINESS, SOCIETY, AND COMPUTERS			
3.1 Applications			
Government	Define a computer application?	3.1.1 Identify computerized applications in government, business, and industry.	

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Discuss major computerized applications used by governments?	P.O.3.1.1 Identify and give a brief description of two computerized applications each in government business, and industry with accuracy.	LEVEL I 384
Business	Discuss the use of computers in management?		
	List typical computerized accounting applications?	3.1.2 State at least five ways in which computers aid consusumers?	
	List typical office systems that may be computerized?	P.O.3.1.2 Given information on computer use, produce a report which describes five ways in which computers aid consumers. The report must be rated acceptable according to instructor-developed checklist.	
	List typical uses of computers in processing financial transactions?		
Industry	Give examples of the use of computers in the following industries? petroleum automotive manufacturing research.	3.2.1 Identify common misconceptions and myths related to the computer; describe violations of privacy, fraud, and crime; differentiate between ethical and unethical situations?	
Consumers	List ways computers serve consumers?		
	List uses for computers in the home?		
3.2 Social Issues	Explain common misconceptions and myths related to the computer?		
	Discuss the use of computers and the Privacy Act of 1974?		

COMPUTER CONCEPTS (6611)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Discuss computer crime and fraud?	P.O.3.2.1 Given several case studies, describe violations of privacy and fraudulent or criminal use of computers and conclude whether each situation is ethical, unethical, or criminal. Conclusions must be judged acceptable by the instructor, using a checklist.	
	Discuss ethical and unethical ways of using computers?		
	State examples of possible future uses of the computer?	3.2.2 Describe the impact computers may have on society in the future?	
		P.O.3.2.2 Given a list of new and emerging areas in which the computer plays an increasingly important role, select a topic and prepare a written report that will be presented orally. The report will be satisfactory if it includes four of the following points: 1) benefits of using the computer 2) advantages to workers 3) benefits to individuals or consumers 4) negative aspects of computer use 5) future trends.	

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
4. CAREER EXPLORATION			
4.1 Preparation	Identify careers in data processing?	4.1 Identify educational programs available for data processing careers?	
	Identify educational requirements for data processing careers?	P.O.4.1 Given a list of data processing careers and a list of appropriate educational programs, match the items with 80% accuracy.	LEVEL I 380-382
4.2 Job Choices	Identify individual job titles in data processing?	4.2.1 Match a list of job titles with job descriptions and entry-level requirements?	
	Match operations performed with data processing job titles?	P.O.4.2.1 Given a list of job titles and a list of job descriptions and entry-level requirements, match the items with 80% accuracy.	
	Match job titles with entry-level requirements?		
	Match individual abilities and skills with entry-level requirements?	4.2.2 Construct a personal career ladder for two positions?	
		P.O.4.2.2 Given information about data processing career ladders and descriptions of positions in the data processing field, prepare a personal career ladder which includes data processing career choices, job descriptions, experience requirements, educational requirements, and salary scales.	

COMPUTER CONCEPTS (6611)					
Topical Outline	**Enabling Competencies**		**Terminal Competencies**		**Ref.**
	Can the student:		**Can the student:**		
4.3 Emerging Occupations	List examples of new and future computer uses?		4.3	Give examples of new and future computer uses that will affect career opportunities in the data processing and office occupations areas?	
	Explain how to gain further job skills by enrolling in Business Computer Applications, Business Data Processing, or other computer science classes?		P.O.4.3	Given a list of new and future uses of computers, describe how each of these uses will affect career opportunities in data processing and office occupations.	
5. PROGRAMMING CONCEPTS					
5.1 Procedures	Outline the steps for preparing a program?		5.1	Sequence the steps for preparing a program?	
			P.O.5.1	Given the steps performed by a programmer in completing a programming assignment, sequence the steps with 90% accuracy.	V-TECS PROG. 40
5.2 Problem-Solving Techniques	Describe the steps needed to solve a problem?		5.2	Prepare a detailed program flowchart or other logical solution for a specified problem?	
	Identify flowchart symbols?		P.O.5.2	Given a set of problem specifications for a business application, develop a flowchart or pseudocode showing a logical solution to the problem with 80% accuracy.	LEVEL III 170-172

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
6. PROGRAMMING LANGUAGE: BASIC	**Can the student:**	**Can the student:**	
6.1 BASIC Commands and Statements	Identify functions of common BASIC statements and commands?	6.1 Explain functions of commonly used BASIC statements and commands?	
		P.O.6.1 Given a list of commonly used BASIC statements and commands, describe their functions with 100% accuracy.	
6.2 Code and Test Operations	Use BASIC statements to input data in report format?	6.2 Code and run BASIC program that will produce a listing of data in report format?	
		P.O.6.2 Given a problem that requires the listing of FBLA names and addresses, code and run a program that will produce a listing in report format. The program must be judged acceptable according to instructor's checklist.	
6.3 Documentation	Identify the purpose of a documentation narrative?	6.3 Document a program?	

COMPUTER CONCEPTS (6611)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.6.3 Given record layouts, program flowchart, and program specifications, prepare a documentation narrative. The documentation is rated satisfactory when another student can take the documentation narrative and successfully run the program.	V-TECS PROG 63
6.4 Calculations and Comparisons	Explain the hierarcy of operations? List and define the arithmetic operators?	6.4 Code and run a BASIC program that will perform calculations on given data?	
		P.O.6.4 Given a problem to solve on the computer that requires calculations and/or comparisons on given data, code and run a program that will perform these calculations or comparisons with 100% accuracy. (Problems involving sales tax, payroll, FBLA fundraising, and grade averaging would be appropriate to meet this objective.)	

COMPUTER CONCEPTS (6611)

Topical Outline		Personal Employability Competencies
		Does the student:
7. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE		
7.1 Leadership Training Skills (Future Business Leaders of America)	7.1	Participate in the Future Business Leaders of America?
	P.O.7.1	Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
7.2 Human Relations Skills		
Personality traits	7.2.1	Exhibit personality traits that increase job performance?
	P.O.7.2.1	Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-evaluation	7.2.2	Evaluate personal work habits and attitudes?
	P.O.7.2.2	Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.
Attendance and punctuality	7.2.3	Maintain regular and prompt attendance?
	P.O.7.2.3	Given a classroom schedule, attend class and arrive on time at least 90% of the time during each grading period.

COMPUTER CONCEPTS (6611)

Topical Outline	Personal Employability Competencies
	Does the student:
7.3 Organizational Skills	7.3.1 Keep the area in and around the work station uncluttered?
Station	P.O.7.3.1 Given an assigned work station and a checklist for maintaining the work station, maintain an orderly station during 90% of the grading period.
Work priority	7.3.2 Plan work efficiently to meet deadlines?
	P.O.7.3.2 Given a description of clerical activities to be performed in a designated time, determine work priorities to meet deadlines by completing a scheduling form based on instructor's guidelines.
7.4 Responsibility	7.4.1 Follow oral or written instructions in the completion of assigned tasks?
Ability to follow instructions	P.O.7.4.1 Given a role-playing situation requiring the following of oral or written instructions, listen or read and follow instructions. A checklist will be used to rate performance, and all items must receive an acceptable rating.
7.5 FBLA-Related Activities	Activities can be taken from the FBLA Guide as follows: 4.27-4.30 Human Relations Skills 4.47-4.52 Leadership Training Skills

RECORDKEEPING (6330)

Grade Level: 11 or 12 Prerequisites: None

Recordkeeping is a single-period, one-year course offered on an elective basis for eleventh- or twelfth-grade students. Both personal and business recordkeeping skills are developed so that accurate basic financial records can be kept. Business source documents and business procedures are emphasized, as well as the formation of positive work habits and attitudes. Recordkeeping introduces students to double-entry bookkeeping procedures.

The following skill areas are included in Recordkeeping:

Skill Area 1--RECORDKEEPING FUNDAMENTALS
- 1.1 Terminology
- 1.2 Legibility
- 1.3 Math Review
- 1.4 Corrections

Skill Area 2--PERSONAL RECORDS
- 2.1 Budget
- 2.2 Credit
- 2.3 Ownership
- 2.4 Banking
- 2.5 Taxes

Skill Area 3--BUSINESS RECORDS
- 3.1 Sales
- 3.2 Petty Cash
- 3.3 Purchases
- 3.4 Payroll

Skill Area 4--FILING SYSTEMS
- 4.1 Alphabetic System
- 4.2 Numeric System
- 4.3 Subject System

Skill Area 5--ACCOUNTING FUNDAMENTALS
- 5.1 Terminology
- 5.2 Beginning Balance Sheet
- 5.3 Debits and Credits
- 5.4 Journal Entries
- 5.5 Ledger Accounts
- 5.6 Trial Balances
- 5.7 Financial Statements

Skill Area 6--PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGE
- 6.1 Future Business Leaders of America
- 6.2 Human Relations Skills
- 6.3 Job-Seeking Skills
- 6.4 FBLA-Related Activities

RECORDKEEPING (6630)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
1. RECORDKEEPING FUNDAMENTALS			
1.1 Terminology	Define specific recordkeeping terms, such as data, recording, sorting, classifying, columns, and rows?	1.1 Use recordkeeping terms correctly as they occur orally or in written work?	
		P.O.1.1 Given a list of recordkeeping terms, use the terms in the proper context in both oral and written exercises with 80% accuracy.	
1.2 Legibility	Form letters and numbers properly and in a consistent manner? Record information legibly? Record information accurately?	1.2 Record information legibly and accurately on personal and business documents?	
		P.O.1.2 Given a personal document and a business document, record information legibly and accurately. The documents must be judged acceptable according to instructor's checklist.	
1.3 Math Review	Compute (add, subtract, multiply, and divide) whole numbers? Compute fractions and mixed numbers? Compute decimals?	1.3 Perform mathematical calculations including addition, subtraction, multiplication, and division of whole numbers, decimals, and fractions?	

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student: Compute percentages?	**Can the student:** P.O.1.3 Given a skills review and necessary instruction, perform mathematical calculations with 80% accuracy on a set of 20 problems requiring addition, subtraction, multiplication, and division of whole numbers, decimals, and fractions.	LEVEL I 275-292
1.4 Corrections	Locate errors in transcription? Locate mathematical errors? Locate typographical errors? Correct the errors, using proper techniques?	1.4 Locate all errors and use proper techniques to correct errors on assigned work? P.O.1.4 Given an assigned problem with six errors, identify and use proper techniques to correct the errors with 100% accuracy.	
2. PERSONAL RECORDS			
2.1 Budget	Determine individual needs and wants? Estimate income and expenses? Prepare an estimated budget? Record actual cash receipts and payments? Compute and compare in columnar form estimated/actual income and expense totals?	2.1 Record all income and expenses, and compare the actual outcome with an estimated budget for a period of one month? P.O.2.1 Given the necessary information and a budget analysis form, complete the form and compare with the estimated budget. Any differences must be explained.	

RECORDKEEPING (6330)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
2.2 Credit	Compute percentages?	2.2.1 Compute interest charges for given credit situations?	
	Define terms of credit?	P.O.2.2.1 Given instruction on interest rates, compute the interest charges for 10 credit situations with 80% accuracy on a written test.	LEVEL I 307-308
	Identify sources of credit?	2.2.2 Compare cost of credit for given situations and select best credit source for each one?	
	Compute the cost of credit?	P.O.2.2.2 Given five situations involving the cost of credit, select the best credit source for each situation with 80% accuracy.	
2.3 Ownership			
Inventory	Prepare inventory records for items such as furniture, insurance, and personal belongings?	2.3.1 Compile ownership record for items owned?	
	State reasons for inventory records?	P.O.2.3.1 Given an inventory of furniture, insurance, and personal belongings, and a form, compile an ownership record with 100% accuracy.	
Net worth	List and total items owned and owed?	2.3.2 Determine net worth?	

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
	Define terms related to ownership and net worth?	P.O.2.3.2 Given the necessary data and net worth form, determine the net worth of a selected family by completing the form with 100% accuracy.	
	Select proper storage facilities?	2.3.4 Select locations for protection of various types of records?	
		P.O.2.3.4 Given four common means of protection and a list of 12 records, list the proper location record with 80% accuracy.	
2.4 Banking			
Checking accounts	Prepare a signature card?	2.4.1 Properly prepare a signature to open a checking account?	
		P.O.2.4.1 Given a signature card, fill in necessary information with 100% accuracy.	
	Complete check stubs, and compute and record new balance?	2.4.2 Complete accurate and legible check stubs and checks?	BAPC 40 LEVEL I 248-250
	Write checks?	P.O.2.4.2 Given five payment situations, blank checks, and stubs, prepare the checks and stubs. A check-list will be used to rate performance.	

RECORDKEEPING (6330)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
	Identify the components of blank, restrictive, and full endorsement?	2.4.3	Endorse checks appropriately?	
	Determine the appropriate endorsement for various situations?	P.O.2.4.3	Given five checks and information on how the checks will be cashed or deposited, endorse the checks using blank, restrictive, or full endorsement as appropriate for situation. Each endorsement must match firm's requirement.	LEVEL I 251-253 BAPC 89
	List checks on a deposit slip? List currency on a deposit slip?	2.4.4	Prepare accurate and legible deposit slips?	
		P.O.2.4.4	Given three bank deposit slips, checks, currency, and coins, prepare deposit slips legibly and with 100% accuracy.	LEVEL I 254-257
	Locate errors in the check register?	2.4.5	Prepare a simple reconciliation?	
	Record information on the check register legibly and accurately?	P.O.2.4.5	Given a bank statement, canceled checks, check stubs, and records of deposits, reconcile the bank statement. The balance in the checkbook and the reconciled statement must be in agreement.	LEVEL I 258-260
Savings account	Identify types of savings accounts?	2.4.6	Describe the advantages of different types of savings accounts?	

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.2.4.6 Given information on savings accounts, describe in writing the advantages of two types of accounts. Descriptions must be judged acceptable according to instructor's checklist.	
	Describe how deposits and withdrawals are handled by various institutions?	2.4.7 Complete accurate and legible deposit and withdrawal slips for a savings account?	
		P.O.2.4.7 Given two deposits and two withdrawal slips for savings accounts, complete the forms with 100% accuracy.	
Promissory notes	Locate information on the face of notes?	2.4.8 Determine maturity dates for promissory notes?	
	Identify maturity date?	P.O.2.4.8 Given five promissory notes, determine the maturity dates with 100% accuracy.	
	Compute interest?	2.4.9 Compute interest on promissory notes?	
		P.O.2.4.9 Given five promissory notes, compute the interest to be paid with 100% accuracy.	
2.5 Taxes			
Computation	Identify types of taxes? Locate information in tax tables?	2.5.1 Use tax rates to compute FICA deductions?	

RECORDKEEPING (6330)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	State the current percentage of employer/employee contributions for Federal Insurance Contributions Act (FICA)?	P.O.2.5.1 Given five gross pay amounts and the current tax rate given, compute FICA deductions with 100% accuracy.	LEVEL II 77-81
	Use the appropriate table to determine sales tax?	2.5.2 Use tax rates to compute sales tax for purchase amounts?	
		P.O.2.5.2 Given five purchase situations, and tax rates, compute the sales tax for each with 100% accuracy.	LEVEL II 190-192
	Explain how taxable income is determined?	2.5.3 Use tax tables or tax rates to compute federal income tax for individuals?	
		P.O.2.5.3 Given the taxable income for three individuals, use the tax tables or tax rates to compute the tax liability for each with 100% accuracy.	
Returns	Define terms related to tax returns?	2.5.4 Prepare a 1040EZ federal tax return?	
	Identify filing dates for federal and state tax returns?	P.O.2.5.4 Given the form and information, prepare a 1040EZ federal return with 100% accuracy.	
3. BUSINESS RECORDS			
Sales	Identify the components of a sales slips?	3.1 Prepare sales slips?	
	Compute sales tax?		

RECORDKEEPING (6330)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
		P.O.3.1.1 Given needed information, prepare five sales slips with 100% accuracy.	LEVEL I 316-318 LEVEL II 190-192
	Identify information needed for sales receipts?	3.1.2 Prepare receipts?	
		P.O.3.1.2 Given needed information, prepare five sales receipts with 100% accuracy.	
	State the purpose of credit memos?	3.1.3 Prepare credit memos?	
		P.O.3.1.3 Given the needed information, prepare two credit memos with 100% accuracy.	LEVEL II 52
	Extract information from sales slips, receipts, and credit memos?	3.1.4 Transfer information from source documents to customers' accounts and compute balances?	
		P.O.3.1.4 Given eight source documents, transfer information to customers' accounts and compute balances with 100% accuracy.	LEVEL II 46-47
	Count bills and coins accurately?	3.1.5 Select exact coins and bills to be given in change for various transactions?	
	Count out coins and bills given in change in the proper sequence?		
		P.O.3.1.5 Given five cash transactions in which change must be given, select exact coins and bills to be given in change with 100% accuracy.	

RECORDKEEPING (6330)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
3.2 Petty Cash	Record entries, total, and prove petty cash book?	3.2	Prepare petty cash vouchers, record the transactions, and follow the procedures for replenishing the fund?	
	Prepare petty cash summaries?			
	Replenish petty cash fund?	P.O.3.2	Given the necessary information, prepare five petty cash vouchers, record the transactions, replenish the petty cash fund with 100% accuracy.	LEVEL II 67-69
3.3 Purchases	Define terms related to purchasing?	3.3	Prepare purchase requisitions from source documents?	
	Identify information needed for purchase requisitions?	P.O.3.3.1	Given three source documents, prepare three purchase requisitions with 100% accuracy.	LEVEL I 261-263
	Extract information from purchase requisitions, purchase orders, and invoices?	3.3.2	Prepare purchase orders from source documents?	
		P.O.3.3.2	Given three purchase requisitions, prepare three purchase orders with 100% accuracy.	LEVEL I 264-266
	Determine due dates and calculate discounts on invoices?	3.3.3	Prepare invoices from source documents?	

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.3.3.3 Given the source documents needed, prepare three invoices, determine due date, and calculate discounts for the invoices with 100% accuracy.	LEVEL I 267-269 LEVEL II 185-189
	Transfer information from purchase invoices, returns, and payments to creditors' accounts?	3.3.4 Transfer information from source documents to creditors' accounts and compute balance?	
	Compute balances in various accounts?	P.O.3.3.4 Given eight source documents, transfer information to creditors' accounts and compute balances with 100% accuracy.	LEVEL II 33-37
3.4 Payroll			
Gross earnings	Determine hours worked?	3.4.1 Compute gross earnings for a selected number of employees?	
	Compute overtime hours and rate of pay?	P.O.3.4.1 Given time cards, salary scales, or commission percentages needed, compute gross earnings for five employees with 100% accuracy.	LEVEL II 76-81
	Calculate commissions?		
Payroll register	Compute required deductions to gross earnings?	3.4.2 Compute net pay amounts?	
	List examples of voluntary deductions?	P.O.3.4.2 Given the gross earnings of five employees, compute required and voluntary deductions, using tax tables and computations, to determine net pay of employees with 100% accuracy.	LEVEL II 77-81
	State advantages of before-tax deductions?		

RECORDKEEPING (6330)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
	Identify the components of the payroll register?	3.4.3	Record the weekly payroll for employees in a payroll register?	
		P.O.3.4.3	Given needed information from payroll computations, record the weekly payroll for five employees in a payroll register with accuracy.	LEVEL II 77-81
Employee earnings record	Identify the source documents for the individual earnings record?	3.4.4	Transfer payroll information for employees from payroll register to individual earnings records?	
		P.O.3.4.4	Given a payroll register with necessary information, transfer information from register to individual earnings record with 100% accuracy.	LEVEL II 82-83
Disbursements	Define terms related to disbursement?	3.4.5	Prepare payroll checks from payroll records?	
		P.O.3.4.5	Given a payroll register with necessary information, prepare five payroll checks with 100% accuracy.	LEVEL II 84-86

RECORDKEEPING (6330)

Topical Outline	Enabling Competencies	Terminal Competencies		Ref.
	Can the student:	**Can the student:**		
4. FILING SYSTEMS				
4.1 Alphabetic System	State alphabetic filing rules?	4.1	File names alphabetically?	
		P.O.4.1	Provided a list of 10 names in random order, index and list names in alphabetic order according to filing rules with 80% accuracy.	LEVEL I 40
4.2 Numeric System	Define sequential and chronological order?	4.2	File records in sequential or chronological order?	
	State examples of situations requiring a sequential number or chronological order system of filing?	P.O.4.2	Given a list of 10 numbered records in random order, arrange into sequential or chronological order, according to teacher's directions, with 80% accuracy.	LEVEL I 40
4.3 Subject System	Outline subject filing procedures to arrange accounts by topic?	4.3	File accounts in alphabetic order according to subject?	
		P.O.4.3	Given a list of 10 accounts in random order, arrange into alphabetic order according to subject with 80% accuracy.	LEVEL II 140
5. ACCOUNTING FUNDAMENTALS				
5.1 Terminology	Define specific terms such as assets, liabilities, owner's equity, T account, post, income, and expenses?	5.1	Use accounting terms correctly in written work?	

RECORDKEEPING (6330)				
Topical Outline	**Enabling Competencies**	**Terminal Competencies**		**Ref.**
	Can the student:	**Can the student:**		
		P.O.5.1	Given a list of accounting terms, use the terms in the proper context in written exercises with 80% accuracy.	LEVEL I 347-349
5.2 Beginning Balance Sheet	Classify items as assets or liabilities?	5.2	Prepare a beginning balance sheet?	
	Determine owner's equity by using the accounting equation?	P.O.5.2	Given a list of information, including items owned and owed, classify and arrange as to assets or liabilities and prepare a beginning balance sheet with 100% accuracy.	V-TECS BAPC 42
5.3 Debits and Credits	Label the debit and credit side of T accounts?	5.3	Record transactions in T accounts and prove balances of the accounts?	
	Label the increase and decrease side of accounts?	P.O.5.3	Given a list of 10 transactions, record the transactions into the proper T accounts, pencil foot and compute the balances of the accounts, and prove the equality of the debit and c. edit balances with 100% accuracy.	LEVEL II 4-9
	Pencil foot T accounts and compute balances?			
	Prove the equality of the debit and credit balances?			
5.4 Journal Entries	Identify column headings of a journal?	5.4.1	Journalize the opening entry?	
	Record opening entries for beginning balance sheets?	P.O.5.4.1	Given a beginning balance sheet, record the opening entry in the proper journal with 100% accuracy.	LEVEL II 4-9 33-35 46-47 59-60 65-66
	Enter date, account titles, source document numbers, and debit and credit amounts for each journal entry?	5.4.2	Journalize a variety of transactions?	

RECORDKEEPING (6330)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	Can the student:	**Can the student:**	
		P.O.5.4.2 Given a list of 10 transactions and the proper journals needed, enter the transactions into the proper journals with 100% accuracy.	LEVEL II 33-35 46-47 59-60 65-66
5.5 Ledger Accounts	Label accounts with titles and numbers?	5.5 Open accounts and accurately post journal entries to the accounts?	
	Record beginning balances in accounts?	P.O.5.5 Given previously prepared journal entries, post the entries into the proper ledger accounts with 100% accuracy.	LEVEL II 36-39 48-51 61-64 71-74
	Select the proper ledger accounts?		
5.6 Trial Balances	Pencil foot and compute account balances?	5.6 Prepare a trial balance?	
	Explain how accuracy of the ledgers is proved?	P.O.5.6 Given a ledger, pencil foot and compute account balances and prepare a trial balance with 100% accuracy.	LEVEL II 10-12
5.7 Financial Statements			
Income statement	Classify accounts as income or expense?	5.7 Prepare an income statement from a trial balance?	

RECORDKEEPING (6330)			
Topical Outline	**Enabling Competencies**	**Terminal Competencies**	**Ref.**
	Can the student:	**Can the student:**	
	Determine net income/loss by comparing the total income and expenses?	P.O.5.7 Given a trial balance, prepare an income statement with 100% accuracy.	LEVEL II 13
Balance sheet	Identify the components of end-of-period balance sheets?	5.8 Prepare a balance sheet from a trial balance?	
		P.O.5.8 Given a trial balance, prepare a balance sheet with 100% accuracy.	LEVEL II 15

RECORDKEEPING (6330)	
Topical Outline	**Personal Employability Competencies**
6. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES	**Does the student:**
6.1 Leadership Training Skills (Future Business Leaders of America)	6.1 Participate in the Future Business Leaders of America?
	P.O.6.1 Given FBLA guidelines and calendar of events, participate in in-class activities according to guidelines provided.
6.2 Human Relations Skills	
Office Behavior	6.2.1 Exhibit the attitudes and work habits necessary for good interpersonal and employee/employer relations in the office?
	P.O.6.2.1 Given a list of traits which promote good human relations among employees, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Personality Traits	6.2.2 Exhibit personality traits that increase job performance?
	P.O.6.2.2 Given a list of personality traits that increase job performance and a list of their descriptions, exhibit those traits applicable to classroom activities. Behavior will be self-evaluated periodically, using instructor-developed checklist.
Self-Evaluation	6.2.3 Evaluate personal work habits and attitudes?
	P.O.6.2.3 Given a list of work habits and attitudes, identify ways to improve personal performance. Objectives will be self-evaluated periodically, using instructor-developed checklist.
Attendance and Punctuality	6.2.4 Maintain regular and prompt attendance?
	P.O.6.2.4 Given a classroom schedule, attend class and arrive on time at least 90% of the time during each grading period.

RECORDKEEPING (6330)	
Topical Outline	**Personal Employability Competencies**
	Does the student:
Ability to follow instructions	6.2.5 Follow oral or written instructions in the completion of assigned tasks?
	P.O.2.5 Given a role-playing situation requiring the following of oral or written instructions, listen or read and follow instructions. A checklist will be used to rate performance, and all items must receive an acceptable rating.
Appearance and grooming	6.2.6 Exhibit good grooming and appropriate attire for work, according to office standards?
	P.O.6.2.6 Given the standards of dress and grooming expected, dress appropriately and demonstrate the essentials of grooming as outlined in the standards. Appearance will be judged appropriate if an acceptable rating is received on each item on a checklist.
6.3 Job-Seeking Skills	
Resume/personal data sheet	6.3.1 Prepare a resume or personal data sheet?
	P.O.6.3.1 Given sample format, prepare a personal data sheet or resume, giving all appropriate information. All information must be accurate and the personal data sheet or resume must be in mailable form.
Application forms	6.3.2 Prepare application forms neatly and accurately?
	P.O.6.3.2 Given a job application form and instructions to complete each item (using N/A on items that are not applicable), complete the application, printing the information. All information must be accurate, all errors neatly corrected, and all blanks filled in.
6.4 FBLA-Related Activities	Activities can be taken from the FBLA Guide as follows: 4.1-4.16 Job-Seeking Skills 4.27-4.30 Human Relations Skills 4.47-4.52 Leadership Training Skills